

No. 37

AN ACT

SB 153

Amending the act of June 21, 1939 (P.L.626), entitled "An act providing for and regulating the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties," authorizing exemptions from occupation taxes.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 9, act of June 21, 1939 (P.L.626), entitled "An act providing for and regulating the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties," is amended by adding a new paragraph to read:

Section 9. * * *

The county and each city, borough, incorporated town, township and school district may, by ordinance or resolution, exempt any person whose total income from all sources is less than two thousand dollars (\$2,000) per annum, from its occupation tax or any portion thereof. Each taxing authority may adopt regulations for the processing of claims for exemption.

APPROVED—The 9th day of July, A. D. 1971.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 37.



Secretary of the Commonwealth.