

No. 378

AN ACT

Amending the act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," increasing the rate of tax on use and occupancy of house trailers.

Taxation.

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

Clause (g), subsection E, section 1, act of June 25, 1947, P. L. 1145, amended June 28, 1955, P. L. 197, further amended.

Section 1. Clause (g) of subsection E of section 1, act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," amended June 28, 1955 (P. L. 197), is amended to read:

Section 1. * * *

E. Limitations on Rates of Specific Taxes.—No taxes levied under the provisions of this act shall be levied by any political subdivision on the following subjects exceeding the rates specified in this subsection:

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(g) On use or occupancy of house trailers suitable for living quarters, [\$2] \$3 per month. No such tax shall be levied for the first thirty days in the trailer camp or parking lot. The payment of said tax shall not for rent control purposes be considered as part of the rent.

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APPROVED—The 21st day of September, A. D. 1959.

DAVID L. LAWRENCE