

No. 97

AN ACT

HB 860

Amending the act of March 10, 1970 (P.L.168), entitled "An act imposing a special tax upon realty of public utilities; providing for distribution of moneys to local taxing authorities in lieu of local real estate taxes; conferring powers and imposing duties upon the Department of Revenue, local assessing and other officials, and public utilities; and providing penalties," exempting certain property from the tax.

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

Section 1. Subsection (b) of section 2, act of March 10, 1970 (P.L.168), known as the "Public Utility Realty Tax Act," amended December 2, 1970 (P.L.831), is amended to read:

Section 2. Definitions.—As used in this act

* * *

(b) "Public utility" means any person, partnership, association, corporation or other entity furnishing public utility service under the jurisdiction of the Pennsylvania Public Utility Commission or the corresponding regulatory agency of any other state or of the United States; and any electric cooperative corporation, municipality or municipality authority furnishing public utility service, but shall not mean any public utility furnishing public utility sewage services, *or municipality or municipality authority furnishing public utility services.*

* * *

Section 2. The last paragraph of section 3 of the act, added December 2, 1970 (P.L.831), is amended to read:

Section 3. Imposition of Tax; Report; Interest and Penalties.—* * *

This act shall not be construed to apply to nor shall the tax be imposed upon any public utility furnishing any public utility sewage services, *or upon any municipality or municipality authority furnishing any public utility services.*

Section 3. This act shall take effect immediately and its provisions shall be retroactive to March 10, 1970.

APPROVED—The 31st day of August, A. D. 1971.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly
No. 97.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive style with a large initial "C" and a prominent "T" at the end.

Secretary of the Commonwealth.