

No. 141

AN ACT

HB 1327

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," including institution districts within the meaning of the term "local taxing authority."

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

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

Section 2. Definitions.—As used in this act

\* \* \*

(e) "Local taxing authority" means a county, city, *institution district*, borough, town, township or school district having authority to impose taxes on real estate.

\* \* \*

Section 2. This act shall take effect immediately.

APPROVED—The 12th day of November, A. D. 1971.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 141.



*Secretary of the Commonwealth.*