

No. 1977-54

AN ACT

HB 282

Amending the act of June 23, 1931 (P.L.932, No.317), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," providing for certain exemptions from taxation.

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

Section 1. The act of June 23, 1931 (P.L.932, No.317), known as "The Third Class City Code," reenacted and amended June 28, 1951 (P.L.662, No.164), is amended by adding a section to read:

Section 2531.1. Exemptions from Taxation.—The council of any city may, by ordinance or resolution, exempt any person whose total income from all sources is less than three thousand two hundred dollars (\$3,200) per annum from any per capita or resident's tax levied under this act. This exemption shall not apply to real property taxes.

Section 2. This act shall take effect immediately.

APPROVED—The 18th day of August, A. D. 1977.

MILTON J. SHAPP