

No. 1977-95

AN ACT

HB 1447

Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," clarifying certain provisions relating to exemptions from taxation.

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

Section 1. Clause (7) of subsection (a) of section 204, act of May 22, 1933 (P.L.853, No.155), known as "The General County Assessment Law," amended September 22, 1972 (P.L.868, No.197), is amended to read:

Section 204. Exemptions from Taxation.—(a) The following property shall be exempt from all county, city, borough, town, township, road, poor and school tax, to wit:

* * *

(7) All other public property used for public purposes, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same, but this shall not be construed to include property otherwise taxable which is owned or held by an agency of the Government of the United States *nor shall this act or any other act be construed to exempt from taxation any privilege, act or transaction conducted upon public property by persons or entities which would be taxable if conducted upon nonpublic property regardless of the purpose or purposes for which such activity occurs, even if conducted as agent for or lessee of any public authority;*

* * *

Section 2. This act shall take effect immediately and shall be applied retroactively to January 1, 1977.

APPROVED—The 16th day of December, A. D. 1977.

MILTON J. SHAPP