

No. 1982-214

AN ACT

HB 2464

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," raising the authorized level for exemption from the per capita tax.

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

Section 1. Section 2531.1, 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), and added August 18, 1977 (P.L.192, No.54), is amended 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)]** *five thousand dollars (\$5,000)* 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 in 60 days.

APPROVED—The 26th day of November, A. D. 1982.

DICK THORNBURGH