



Senate Finance Committee

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BILL SUMMARY

SENATE BILL 491, PN 532 (KASUNIC)

Summary:

This legislation amends the General County Assessment Law, allowing an increase in the income level for exemption from less than \$5,000 to less than \$12,000 per annum from per capita, or similar head tax, occupation tax and occupational privilege tax, and allowing an exemption for any person 65 years of age or older whose total income from all sources is less than \$12,500 per annum from its per capita or similar head tax.

The General County Assessment Law applies to all counties (except Fourth through Eighth Class Counties, which are covered separately in SB 492).

Prior Legislation:

This legislation was introduced by Senator Kasunic as SB 468 of the 2005-06 session.