



Senate Finance Committee

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BILL SUMMARY

SENATE BILL 492, PN 533 (KASUNIC)

Summary:

This legislation amends the Fourth to Eighth Class County Assessment Law, allowing an increase in the income level for exemption from less than \$5,000 to less than \$12,000 for 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 Fourth to Eighth Class County Assessment Law applies to: Fourth, Fifth, Sixth, Seventh and Eighth Class Counties.

Prior Legislation:

This legislation was introduced by Senator Kasunic as SB 469 of the 2005-06 session.