



Senate Finance Committee

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BILL SUMMARY

SENATE BILL 493, PN 534 (KASUNIC)

Summary:

This legislation amends the Local Tax Enabling Act, allowing an exemption for any person sixty five years of age or older whose total income from all sources is less than \$12,500 per annum from the per capita or similar head tax.

The Local Tax Enabling Act applies to the following political subdivisions: cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class, and school districts of the fourth class, in all cases including independent school districts.

Prior Legislation:

This legislation was introduced by Senator Kasunic as SB 470 of the 2005-06 session.