

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1061 Session of
1975

INTRODUCED BY ZEARFOSS, RYAN, WORRILOW, LYNCH AND WHITTLESEY,
APRIL 21, 1975

REFERRED TO COMMITTEE ON FINANCE, APRIL 22, 1975

AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),
2 entitled "An act empowering cities of the second class,
3 cities of the second class A, cities of the third class,
4 boroughs, towns, townships of the first class, townships of
5 the second class, school districts of the second class,
6 school districts of the third class and school districts of
7 the fourth class including independent school districts, to
8 levy, assess, collect or to provide for the levying,
9 assessment and collection of certain taxes subject to maximum
10 limitations for general revenue purposes; authorizing the
11 establishment of bureaus and the appointment and compensation
12 of officers, agencies and employes to assess and collect such
13 taxes; providing for joint collection of certain taxes,
14 prescribing certain definitions and other provisions for
15 taxes levied and assessed upon earned income, providing for
16 annual audits and for collection of delinquent taxes, and
17 permitting and requiring penalties to be imposed and
18 enforced, including penalties for disclosure of confidential
19 information, providing an appeal from the ordinance or
20 resolution levying such taxes to the court of quarter
21 sessions and to the Supreme Court and Superior Court,"
22 providing for a referendum to abolish real estate taxes in
23 school districts and to substitute taxes levied under this
24 act.

25 The General Assembly of the Commonwealth of Pennsylvania
26 hereby enacts as follows

27 Section 1. The act of December 31, 1965 (P.L.1257, No.511),
28 known as "The Local Tax Enabling Act," is amended by adding a
29 section to read:

Section 3.1. Suspension of Tax Limitations by Referendum.--

Upon petition by the board of school directors of any school district or upon petition of 10% of the total number of electors voting for the member of the school board receiving the highest number of votes at the last election for school directors, which petition shall be presented to the county board of elections, the board of elections shall include on the ballot at the next general or municipal election, whichever occurs first, the following question:

Do you the electors of School

District favor the repeal of resolutions levying
real estate taxes and the substitution thereof of
resolutions levying taxes under the provisions of Yes
"The Local Tax Enabling Act" as the sole basis for
the raising of revenue for the operation of the
schools in this district? No

If a majority of the electors voting on the question vote in the affirmative the school board shall repeal any resolution levying taxes on real estate and enact resolutions levying taxes under this act in which case the limitations imposed upon the rate of tax shall be void.