

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1318 Session of
1985

INTRODUCED BY FLICK, TRELLO, GREENWOOD, LINTON, POTT, REBER,
TIGUE, DISTLER, FREIND AND GANNON, JUNE 3, 1985

REFERRED TO COMMITTEE ON EDUCATION, JUNE 3, 1985

AN ACT

1 Amending the act of March 10, 1949 (P.L.30, No.14), entitled "An
2 act relating to the public school system, including certain
3 provisions applicable as well to private and parochial
4 schools; amending, revising, consolidating and changing the
5 laws relating thereto," providing for emergency tax deferral
6 for certain persons.

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

9 Section 1. The act of March 10, 1949 (P.L.30, No.14), known
10 as the Public School Code of 1949, is amended by adding a
11 section to read:

12 Section 688. Emergency Tax Deferral.--The board of school
13 directors of any school district of the second, third or fourth
14 class may, by resolution, adopt a plan for emergency tax
15 deferral. This plan shall provide for temporary tax payment
16 deferral for a taxpayer who is suffering financial hardship, due
17 to circumstances beyond his control, which renders him unable to
18 meet the current tax payment due for real property taxes imposed
19 upon his principal residence under this act. The plan shall also

1 provide for a determination by the board of school directors as
2 to when the deferral period shall end for each taxpayer in the
3 deferral plan.

4 Section 2. This act shall take effect in 60 days.