
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 50

Session of
2001

INTRODUCED BY SCHULER, BELARDI, YOUNGBLOOD, GODSHALL, ZIMMERMAN,
HUTCHINSON, GEORGE, LAUGHLIN, SHANER, BELFANTI, NAILOR,
HENNESSEY, ARMSTRONG, BARD, GRUCELA, ZUG, M. BAKER, HERSHEY,
FLICK, S. MILLER, FRANKEL, MAITLAND, SATHER, BARRAR AND
E. Z. TAYLOR, JANUARY 23, 2001

REFERRED TO COMMITTEE ON EDUCATION, JANUARY 23, 2001

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," further providing for per capita
6 taxes.

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

9 Section 1. Section 679 of the act of March 10, 1949 (P.L.30,
10 No.14), known as the Public School Code of 1949, amended
11 November 26, 1982 (P.L.760, No.215), is amended to read:

12 Section 679. Per Capita Taxes.--Each resident or inhabitant,
13 over eighteen years of age, in every school district of the
14 second, third, and fourth class, which shall levy such tax,
15 shall annually pay, for the use of the school district in which
16 he or she is a resident or inhabitant, a per capita tax of not
17 less than one dollar nor more than five dollars, as may be
18 assessed by the local school district. The tax collector shall

1 not proceed against a spouse or his employer until he has
2 pursued remedies against the delinquent taxpayer and the
3 taxpayer's employer under this section.

4 Each school district may exempt any person whose total income
5 from all sources is less than [five] fifteen thousand dollars
6 per annum from its per capita tax or any portion thereof. The
7 school district may adopt and employ regulations for the
8 processing of claims for the exemption.

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