

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2144 Session of
2001

INTRODUCED BY CORRIGAN, SHANER, HORSEY AND PALLONE,
NOVEMBER 14, 2001

REFERRED TO COMMITTEE ON EDUCATION, NOVEMBER 14, 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 personal income
6 valuation information and determinations.

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

9 Section 1. Section 2514.1(a) of the act of March 10, 1949
10 (P.L.30, No.14), known as the Public School Code of 1949,
11 amended February 4, 1982 (P.L.1, No.1), is amended to read:

12 Section 2514.1. Personal Income Valuation Information and
13 Determinations.--(a) (1) The Secretary of Revenue shall, on or
14 before January 31 of each year commencing in 1981, supply to
15 each school district a listing of the names and addresses of
16 each person who has filed a State income tax return with the
17 Department of Revenue for the tax year preceding the immediate
18 prior year and has designated thereon a code or identification
19 number indicating that the taxpayer was a resident of the school

1 district at the close of the tax year for which the return was
2 filed.

3 (2) Within twenty (20) days of receipt of the list, each
4 school district shall report to the Secretary of Revenue in
5 writing in such form as the secretary shall prescribe any
6 claimed corrections to the list as of December 31 of the tax
7 year for which the returns were filed, specifying the basis for
8 each claim. Claims made under this clause shall be conclusive
9 upon the secretary unless the other school district, by clear
10 and convincing evidence, overcomes the evidence of the
11 representing school district. Should the school district claim
12 that any address listed properly should be carried upon the list
13 of another school district, the reporting school district shall
14 notify the other school district of its claim, and a copy of the
15 notice shall accompany the report hereby required.

16 (3) Within ten (10) days of receipt of the notice, the other
17 school district may notify the Secretary of Revenue in writing
18 in such form as the secretary shall prescribe of its
19 nonconcurrence with the claim made by the reporting school
20 district, specifying the basis for its nonconcurrence.

21 (4) Failure to report or notify the Secretary of Revenue of
22 any claimed correction or nonconcurrence as herein provided
23 shall be deemed a concurrence.

24 (5) In the event of a dispute between school districts, the
25 secretary or a designee of the secretary shall convene a meeting
26 of representatives of the school districts involved and the
27 chief assessors of any county involved and make a determination
28 of the appropriate school district to be credited with the
29 disputed taxpayer.

30 * * *

1 Section 2. This act shall take effect immediately.