THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2431 Session of 2020

INTRODUCED BY GLEIM, CUTLER, LEWIS, ROWE, FEE AND JONES, APRIL 24, 2020

AS REPORTED FROM COMMITTEE ON STATE GOVERNMENT, HOUSE OF REPRESENTATIVES, AS AMENDED, APRIL 29, 2020

AN ACT

Amending the act of April 9, 1929 (P.L.343, No.176), entitled 1 "An act relating to the finances of the State government; 2 providing for cancer control, prevention and research, for 3 ambulatory surgical center data collection, for the Joint Underwriting Association, for entertainment business 5 financial management firms, for private dam financial assurance and for reinstatement of item vetoes; providing for 6 7 the settlement, assessment, collection, and lien of taxes, 8 9 bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property 10 due or belonging to the Commonwealth, or any agency thereof, 11 including escheated property and the proceeds of its sale, 12 the custody and disbursement or other disposition of funds 13 and securities belonging to or in the possession of the 14 Commonwealth, and the settlement of claims against the 15 Commonwealth, the resettlement of accounts and appeals to the 16 courts, refunds of moneys erroneously paid to the 17 Commonwealth, auditing the accounts of the Commonwealth and 18 19 all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, 20 and all receipts of appropriations from the Commonwealth, 21 22 authorizing the Commonwealth to issue tax anticipation notes 23 to defray current expenses, implementing the provisions of section 7(a) of Article VIII of the Constitution of 24 Pennsylvania authorizing and restricting the incurring of 25 certain debt and imposing penalties; affecting every 26 department, board, commission, and officer of the State 27 government, every political subdivision of the State, and 28 29 certain officers of such subdivisions, every person, 30 association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws 31 imposing taxes for State purposes, or to pay license fees or 32 other moneys to the Commonwealth, or any agency thereof, 33

1	every	State	depository	and	every	debtor	or	creditor	of	the
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Commonwealth," in emergency finance and tax provisions, providing for local taxation on real property and, for

reopening of 2019-2020 school district budgets AND FOR

5 CHARTER SCHOOL TUITION RATE FOR THE 2020-2021 SCHOOL YEAR.

6 The General Assembly of the Commonwealth of Pennsylvania

- 7 hereby enacts as follows:
- 8 Section 1. The act of April 9, 1929 (P.L.343, No.176), known
- 9 as The Fiscal Code, is amended by adding sections to read:
- 10 <u>Section 104-A. Local taxation on real property.</u>
- 11 (a) Scope. -- This section provides for a temporary
- 12 prohibition on a school district increasing the rate of tax on
- 13 <u>real property.</u>
- 14 (b) Increase prohibited. -- Notwithstanding any other
- 15 provision of law, the following apply:
- 16 (1) A board of school directors for a school district
- that operates on a calendar year basis may not levy a tax on
- 18 real property for the benefit of the school district for the
- 19 calendar year beginning January 1, 2021, at a rate above the
- 20 rate of taxation on real property for the benefit of the
- 21 <u>school district imposed for the calendar year beginning</u>
- 22 <u>January 1, 2020.</u>
- 23 (2) A board of school directors for a school district
- 24 <u>that operates on a fiscal year basis may not levy a tax on</u>
- 25 <u>real property for the benefit of the school district for the</u>
- fiscal year beginning July 1, 2020, at a rate above the rate
- 27 <u>that was assessed on real property for the benefit of the</u>
- 28 school district the fiscal year beginning July 1, 2019.
- 29 <u>(c) Definitions.--As used in this section, the following</u>
- 30 words and phrases shall have the meanings given to them in this
- 31 <u>subsection unless the context clearly indicates otherwise:</u>
- 32 "Board of school directors." The term includes the

- 1 following:
- 2 (1) A board of school directors of a school district of
- 3 the first class A, second class, third class or fourth class.
- 4 (2) A city council of a city of the first class.
- 5 "School district." A school district of the first class,
- 6 first class A, second class, third class or fourth class.
- 7 <u>Section 105-A. Reopening of 2019-2020 school district budgets.</u>
- 8 (a) General rule. -- Notwithstanding any other provision of
- 9 law, a board of school directors of a school district may reopen
- 10 its annual budget for the 2019-2020 school year to reflect
- 11 increases or decreases to budgeted expenditures for the 2019-
- 12 2020 school year as a result of the COVID-19 pandemic of 2020,
- 13 the waiver of the minimum instructional day requirement under
- 14 section 1501.8(b)(1) of the act of March 10, 1949 (P.L.30,
- 15 No.14), known as the Public School Code of 1949, or any action
- 16 taken by the Secretary of Education under section 1501.8(b)(2)
- 17 of the Public School Code of 1949.
- 18 (b) Report.--No later than July 31, 2020, a school district
- 19 shall report to the department, on a form prescribed by the
- 20 department, any contract renegotiated by the school district
- 21 from March 1, 2020, through June 30, 2020, including the type of
- 22 contract and information related to the renegotiated terms,
- 23 except when disclosure is prohibited under Federal or State law.
- 24 No later than August 31, 2020, the department shall report the
- 25 information required under this subsection to the Education
- 26 Committee of the Senate and the Education Committee of the House
- 27 <u>of Representatives.</u>
- 28 (c) Definitions. -- As used in this section, the following
- 29 words and phrases shall have the meanings given to them in this
- 30 subsection unless the context clearly indicates otherwise:

- 1 <u>"Board of school directors."</u> As defined under section 104-
- 2 A(c).
- 3 "Department." The Department of Education of the
- 4 <u>Commonwealth</u>.
- 5 "School district." As defined under section 104-A(c).
- 6 SECTION 106-A. CHARTER SCHOOL TUITION RATE FOR 2020-2021 SCHOOL <--
- 7 YEAR.
- 8 NOTWITHSTANDING SECTION 1725-A OF THE ACT OF MARCH 10, 1949
- 9 (P.L.30, NO.14), KNOWN AS THE PUBLIC SCHOOL CODE OF 1949, THE
- 10 TUITION RATES FOR NON-SPECIAL EDUCATION STUDENTS AND SPECIAL
- 11 EDUCATION STUDENTS ATTENDING CHARTER SCHOOLS, REGIONAL CHARTER
- 12 SCHOOLS AND CYBER CHARTER SCHOOLS SHALL BE THE TUITION RATES FOR
- 13 NON-SPECIAL EDUCATION STUDENTS AND SPECIAL EDUCATION STUDENTS
- 14 FOR THE 2019-2020 SCHOOL YEAR.
- 15 Section 2. This act shall take effect immediately.