

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1360 Session of
1983

INTRODUCED BY BROUJOS, MOWERY, COLE, KUKOVICH, D. R. WRIGHT,
COHEN, SHOWERS, FRYER, NAHILL, COY, CALTAGIRONE, BATTISTO,
VAN HORNE, SCHEETZ, FEE, ALDERETTE, LEVI AND KENNEDY,
JULY 15, 1983

REFERRED TO COMMITTEE ON EDUCATION, JULY 15, 1983

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," eliminating the occupation tax.

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

8 Section 1. Section 652.1(a)(4) of the act of March 10, 1949
9 (P.L.30, No.14), known as the Public School Code of 1949,
10 amended June 25, 1982 (P.L.643, No.182), is amended to read:

11 Section 652.1. Taxing Power of Elected Board of Public
12 Education of School Districts of the First Class A.--(a) The
13 elected Board of Public Education in any school district of the
14 first class A shall have authority to impose taxes for the
15 purposes of such school district as follows:

16 * * *

17 (4) In addition thereto, by ordinance on any persons,
18 transactions, [occupations,] privileges, subjects and real or

1 personal property as they shall determine not prohibited by
2 section 2 of the act of December 31, 1965 (P.L.1257, No.511),
3 known as "The Local Tax Enabling Act" and not specifically
4 excluded under paragraph (5) hereof; even if the ordinance
5 imposing such tax or taxes is duplicative of the taxes
6 enumerated in section 652.1(a)(1); but no ordinance shall
7 authorize the imposition of a tax on the wages, salary or net
8 income of any person not a resident of such school district.

9 * * *

10 Section 2. This act shall take effect immediately.