THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 24

Session of 1979

INTRODUCED BY HOEFFEL, M. H. GEORGE, SCIRICA, LASHINGER AND E. Z. TAYLOR, JANUARY 23, 1979

REFERRED TO COMMITTEE ON EDUCATION, JANUARY 23, 1979

AN ACT

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 schools; amending, revising, consolidating and changing the 5 laws relating thereto, " further defining personal income 6 valuation. The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows: Section 1. Clause (9.1) of section 2501, act of March 10, 9 10 1949 (P.L.30, No.14), known as the "Public School Code of 1949," 11 added August 24, 1977 (P.L.199, No.59), is amended to read: 12 Section 2501. Definitions. -- For the purposes of this article 13 the following terms shall have the following meanings: 14 15 "Personal Income Valuation." A school district's 16 personal income valuation for purposes of reimbursement to a 17 school district under subsections (d), (e), and (f) of section 2502, and section 2592 shall be the valuation of the total 18 taxable income determined under Article III of the act of March 19

4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971,"

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- 1 for each school district each year by the Secretary of Revenue
- 2 and certified to the Secretary of Education: Provided, however,
- 3 That the Secretary of Revenue shall reduce such personal income
- 4 valuation for any school district, except school districts of
- 5 the first class, by an amount equal to the total personal income
- 6 <u>earned in cities of the first class by residents of that school</u>
- 7 district. The Secretary of Revenue shall not calculate the
- 8 <u>individual school district personal income decrease when</u>
- 9 certifying the total Statewide personal income. Any
- 10 <u>determination made or personal income reduced pursuant to this</u>
- 11 clause shall not reduce the subsidy payments made to any other
- 12 <u>school district</u>.
- 13 * * *
- 14 Section 2. This act shall take effect immediately and shall
- 15 apply to the personal income certifications by the Department of
- 16 Revenue for subsidy payments for the 1978-1979 school year and
- 17 each school year thereafter.