
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1630 Session of 1991

INTRODUCED BY CARONE, KASUNIC, FAJT, COLAFELLA, HANNA, SCHULER,
TULLI, LESCOVITZ, BATTISTO, EVANS, LLOYD, KREBS, BILLOW,
ARNOLD, ROBINSON, LINTON, STETLER, STEELMAN, STISH,
KRUSZEWSKI, MUNDY, STEIGHNER, COLAIZZO, MELIO, KUKOVICH,
LaGROTTA, GAMBLE, ACOSTA, HAYDEN, BUTKOVITZ, DeLUCA, FREEMAN,
COWELL, SURRA, BOWLEY, BLAUM, TIGUE, RITTER, FEE, BROWN,
DeWEESE, KAISER, JOSEPHS, GRUITZA, MCHALE AND LAUGHLIN,
JUNE 10, 1991

REFERRED TO COMMITTEE ON EDUCATION, JUNE 10, 1991

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 the annual
6 budget and for tax levied by school districts.

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

9 Section 1. Section 603 of the act of March 10, 1949 (P.L.30,
10 No.14), known as the Public School Code of 1949, amended
11 September 1, 1965 (P.L.433, No.218), is amended to read:

12 Section 603. Only One Annual Tax Levy.--There shall be but
13 one levy of school taxes made in each school district in each
14 year, which shall be assessed, levied, and collected for all the
15 purposes provided in this act, and shall be uniform throughout
16 the territorial limit of each school district, except that those
17 school taxes which school districts are empowered to levy under

1 the authority of the act of June 25, 1947 (P.L.1145), as
2 amended, may be levied at any time during the period authorized
3 for the assessment and levy of any school taxes: Provided, That
4 [(1) where two or more school districts have voted to become a
5 union school district in accordance with the provisions of this
6 act and prior to the actual creation of the union school
7 district, the school board members by a majority vote of all the
8 members comprising said school boards shall assess and levy a
9 uniform school tax in all of the districts comprising said union
10 school district for general revenue purposes necessary to
11 operate said union school district commencing the first day of
12 July following the vote establishing said union district, and
13 (2)] whenever hereafter a school district of the second, third,
14 or fourth class shall be annexed to and merged in, and become a
15 part of a school district of the first class, the board of
16 public education of said school district of the first class
17 shall have power to levy a special school tax on the territory
18 which comprised said annexed and merged school district to
19 provide for the expense and maintenance of the schools thereof
20 from the end of the school year of said annexed and merged
21 school district to the beginning of the next school year in said
22 school district of the first class, and to provide for and pay
23 the floating indebtedness of said annexed and merged school
24 district. Said levy shall not exceed one-half of the last
25 previous total annual millage levied by said school district of
26 the first class.

27 Section 2. Section 672(a) of the act, amended June 16, 1972
28 (P.L.449, No.138), is amended to read:

29 Section 672. Tax Levy; Limitations.--(a) In all school
30 districts of the second, third, and fourth class, all school

1 taxes shall be levied and assessed by the board of school
2 directors [therein, during the month of February or March or
3 April or May or June each year, for the ensuing] at the time of
4 enactment of the annual budget, effective for the full fiscal
5 year, except in districts of the second class where the fiscal
6 year begins on the first day of January, in which the school
7 taxes shall be levied and assessed during the month of October
8 or November of each year. In such school districts the tax rate
9 shall not exceed twenty-five mills on the dollar, on the total
10 amount of the assessed valuation of all property taxable for
11 school purposes therein. Each school district of the second,
12 third or fourth class may also collect a per capita tax on each
13 resident or inhabitant of such district over eighteen years of
14 age, as herein provided.

15 * * *

16 Section 3. Section 681 of the act, amended July 31, 1963
17 (P.L.389, No.206), is amended to read:

18 Section 681. Certification of Levy.--In all school districts
19 of the second, third, and fourth class, as soon as the school
20 tax is assessed and levied by the board of school directors, the
21 secretary shall compute and enter the same, stating the amount
22 of school tax to be collected on the duplicate herein required
23 to be furnished to the district. A certified copy of such
24 duplicate shall be furnished by the board of school directors to
25 the tax collector in each district. In any school district where
26 the collector of school taxes is also the collector of county
27 taxes the secretary of the board of school directors may compute
28 and add the amount of the school taxes to the duplicate
29 furnished by the county commissioners to such tax collector for
30 county purposes. In all school districts of the second, third,

1 or fourth class, all tax duplicates shall be furnished, as
2 herein provided, to the tax collectors [on or before the first
3 day of July] within five days following enactment of the annual
4 budget in each year.

5 Section 4. Section 687 of the act is amended by adding
6 subsections to read:

7 Section 687. Annual Budget; Additional or Increased
8 Appropriations; Transfer of Funds.--* * *

9 (g) For the fiscal year 1991-1992, notwithstanding any other
10 provision of law to the contrary, a school district may, by a
11 majority vote of the board of school directors, reopen its
12 annual budget and increase or decrease its expenditures and tax
13 levy within thirty-five (35) days following the enactment of a
14 State General Appropriation Act, provided that:

15 (1) the total expenditures of a budget revised pursuant to
16 this subsection shall not exceed the amount of funds, including
17 the proposed revised tax levy and State appropriations available
18 for school purposes in the school district; and

19 (2) the tax levy authorized by this provision shall be made
20 upon the same assessment used for the original tax levy.

21 (h) For school year 1991-1992 and every year thereafter, the
22 board of school directors of each school district may enact an
23 interim budget by June 30 which will serve as the budget for up
24 to a thirty (30) day period. Such an interim budget may be
25 reenacted for thirty (30) day periods until enactment of a State
26 General Appropriation Act. The funds therefor shall be provided
27 from unappropriated revenue, if any, or from temporary loans.
28 Such temporary loans when made, shall be approved by a two-
29 thirds vote of the board of school directors. Such expenditures
30 shall become encumbrances upon the annual budget of the school

1 district. The board of school directors shall adopt an annual
2 budget within thirty-five (35) days following the enactment of a
3 State General Appropriation Act as identified in subsections
4 (a), (b) and (c) of this section, or by June 30, whichever is
5 later.

6 Section 5. This act shall take effect immediately.