THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1776 Session of 2020

INTRODUCED BY COX, APRIL 24, 2020

REFERRED TO COMMITTEE ON STATE GOVERNMENT, APRIL 24, 2020

AN ACT

Amending the act of April 9, 1929 (P.L.343, No.176), entitled
"An act relating to the finances of the State government;
providing for cancer control, prevention and research, for
ambulatory surgical center data collection, for the Joint
Underwriting Association, for entertainment business
financial management firms, for private dam financial
assurance and for reinstatement of item vetoes; providing for
the settlement, assessment, collection, and lien of taxes,
bonus, and all other accounts due the Commonwealth, the
collection and recovery of fees and other money or property
due or belonging to the Commonwealth, or any agency thereof,
including escheated property and the proceeds of its sale,
the custody and disbursement or other disposition of funds
and securities belonging to or in the possession of the
Commonwealth, and the settlement of claims against the
Commonwealth, the resettlement of accounts and appeals to the
courts, refunds of moneys erroneously paid to the
Commonwealth, auditing the accounts of the Commonwealth and
all agencies thereof, of all public officers collecting
moneys payable to the Commonwealth, or any agency thereof,
and all receipts of appropriations from the Commonwealth,
authorizing the Commonwealth to issue tax anticipation notes
to defray current expenses, implementing the provisions of
section 7(a) of Article VIII of the Constitution of
Pennsylvania authorizing and restricting the incurring of
certain debt and imposing penalties; affecting every
department, board, commission, and officer of the State
government, every political subdivision of the State, and
certain officers of such subdivisions, every person,
association, and corporation required to pay, assess, or
collect taxes, or to make returns or reports under the laws
imposing taxes for State purposes, or to pay license fees or
other moneys to the Commonwealth, or any agency thereof,
every State depository and every debtor or creditor of the
Commonwealth," in emergency finance and tax provisions,
providing for COVID-19 homeowner protection.

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

Section 1. The act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code, is amended by adding a section to read:

Section 104-A. COVID-19 homeowner protection.

(a) Scope.--This section provides for a temporary prohibition on a school district increasing the rate of tax on real property.

(b) Increase prohibited.--Notwithstanding any other provision of law, the following apply:

(1) If a school district or a school district of the first class operates on a calendar year basis, the board of school directors or the city council of a city of the first class, as applicable, may not levy a tax on real property for the benefit of the school district for the calendar year beginning January 1, 2021, at a rate above the rate of taxation on real property for the benefit of the school district imposed for the calendar year beginning January 1, 2020.

(2) If a school district or school district of the first class operates on a fiscal year basis, the board of school directors or the city council of a city of the first class, as applicable, may not levy a tax on real property for the benefit of the school district for the fiscal year beginning July 1, 2020, at a rate above the rate which was assessed on real property for the benefit of the school district the fiscal year beginning July 1, 2019.

Section 2. This act shall take effect immediately.

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