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 local taxation on real property and for reopening of 2019-2020 school district budgets.

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 sections to read:

Section 104-A. Local taxation on real property.

(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) A board of school directors for a school district that operates on a calendar year basis 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) A board of school directors for a school district that operates on a fiscal year basis 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 that was assessed on real property for the benefit of the school district the fiscal year beginning July 1, 2019.

(c) Definitions.—As used in this section, the following words and phrases shall have the meanings given to them in this subsection unless the context clearly indicates otherwise:

"Board of school directors." The term includes the following:

(1) A board of school directors of a school district of
the first class A, second class, third class or fourth class.

(2) A city council of a city of the first class.

"School district." A school district of the first class, first class A, second class, third class or fourth class.

Section 105-A. Reopening of 2019-2020 school district budgets.

(a) General rule.--Notwithstanding any other provision of law, a board of school directors of a school district may reopen its annual budget for the 2019-2020 school year to reflect increases or decreases to budgeted expenditures for the 2019-2020 school year as a result of the COVID-19 pandemic of 2020, the waiver of the minimum instructional day requirement under section 1501.8(b)(1) of the act of March 10, 1949 (P.L.30, No.14), known as the Public School Code of 1949, or any action taken by the Secretary of Education under section 1501.8(b)(2) of the Public School Code of 1949.

(b) Report.--No later than July 31, 2020, a school district shall report to the department, on a form prescribed by the department, any contract renegotiated by the school district from March 1, 2020, through June 30, 2020, including the type of contract and information related to the renegotiated terms, except when disclosure is prohibited under Federal or State law. No later than August 31, 2020, the department shall report the information required under this subsection to the Education Committee of the Senate and the Education Committee of the House of Representatives.

(c) Definitions.--As used in this section, the following words and phrases shall have the meanings given to them in this subsection unless the context clearly indicates otherwise:

"Board of school directors." As defined under section 104-A(c).
"Department." The Department of Education of the Commonwealth.

"School district." As defined under section 104-A(c).

Section 2. This act shall take effect immediately.