

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2115 Session of
1981

INTRODUCED BY HASAY, FISCHER AND WILSON, DECEMBER 8, 1981

REFERRED TO COMMITTEE ON EDUCATION, DECEMBER 8, 1981

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 exemption from
6 the per capita tax.

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

9 Section 1. Section 679, act of March 10, 1949 (P.L.30,
10 No.14), known as the "Public School Code of 1949," amended
11 October 4, 1978 (P.L.943, No.184), is amended to read:

12 Section 679. Per Capita Taxes.--Each resident or inhabitant,
13 over eighteen years of age, in every school district of the
14 second, third, and fourth class, which shall levy such tax,
15 shall annually pay, for the use of the school district in which
16 he or she is a resident or inhabitant, a per capita tax of not
17 less than one dollar nor more than five dollars, as may be
18 assessed by the local school district. The tax collector shall
19 not proceed against a spouse or his employer until he has

1 pursued remedies against the delinquent taxpayer and the
2 taxpayer's employer under this section.

3 Each school district may exempt any person whose total income
4 from all sources is less than [two thousand dollars] four
5 thousand three hundred dollars The school district may adopt and
6 employ regulations for the processing of claims for the
7 exemption. per annum from its per capita tax or any portion
8 thereof.

9 Section 2. This act shall take effect immediately.