

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," in school finances, further providing
6 for per capita taxes.

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

9 Section 1. Section 679 of the act of March 10, 1949 (P.L.30,
10 No.14), known as the Public School Code of 1949, amended
11 December 23, 2003 (P.L.304, No.48), is amended to read:

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

1 or his employer until he has pursued remedies against the
2 delinquent taxpayer and the taxpayer's employer under this
3 section.

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

9 Section 2. This act shall take effect in 60 days.