

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

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

4 (b) Each school district may exempt any person whose total
5 income from all sources is less than ten thousand dollars per
6 annum 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.