
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 271 Session of
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TRICH, FEBRUARY 5, 1997

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 5, 1997

AN ACT

1 Authorizing school districts to impose taxes on personal income;
2 providing for the levying, assessment and collection of such
3 taxes; providing for a homestead exemption; and imposing
4 powers and duties on the Department of Community and Economic
5 Development.

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

27 CHAPTER 1

28 GENERAL PROVISIONS

29 Section 101. Short title.

30 This act shall be known and may be cited as the School

1 District Property Tax Reduction Act of 1997.

2 Section 102. Definitions.

3 The following words and phrases when used in this act shall
4 have the meanings given to them in this section unless the
5 context clearly indicates otherwise:

6 "Budgeted revenue." The revenue from taxes actually levied
7 and assessed by a school district. The term does not include
8 revenue from:

9 (1) Delinquent taxes.

10 (2) Payments in lieu of taxes.

11 (3) The real estate transfer tax.

12 (4) The Public Utility Realty Tax, commonly known as
13 PURTA.

14 (5) Interest or dividend earnings.

15 (6) Federal or State grants, contracts or
16 appropriations.

17 (7) Income generated from operations.

18 (8) Any other source that is revenue not derived
19 directly from taxes levied and assessed by a school district.

20 "Business." As defined in section 301 of the act of March 4,
21 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971.

22 "Compensation." As defined in section 301 of the act of
23 March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
24 1971.

25 "Current year." The calendar year or fiscal year for which
26 the tax is levied.

27 "Department." The Department of Revenue of the Commonwealth.

28 "Domicile." As defined in section 13 of the act of December
29 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling
30 Act.

1 "Employer." As defined in section 301 of the act of March 4,
2 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971.

3 "Individual." As defined in section 301 of the act of March
4 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971.

5 "Local Tax Enabling Act." The act of December 31, 1965
6 (P.L.1257, No.511), known as The Local Tax Enabling Act.

7 "Personal income." Income enumerated in section 303 of the
8 act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code
9 of 1971, as returned to and ascertained by the Department of
10 Revenue subject, however, to any correction thereof for fraud,
11 evasion or error as finally ascertained by the Commonwealth.

12 "Preceding year." The calendar year or fiscal year before
13 the current year.

14 "Register." The register provided for in Chapter 9.

15 "Resident individual." An individual who is domiciled in a
16 school district.

17 "School board." The board of school directors of a school
18 district. The term does not include the city council of a city
19 of the first class.

20 "School district." A school district of the first class A,
21 second class, third class or fourth class, including any
22 independent school district. The phrase shall not include a
23 school district of the first class.

24 "Statewide average weekly wage." That amount determined
25 annually for each calendar year by the Department of Labor and
26 Industry under section 105.1 of the act of June 2, 1915
27 (P.L.736, No.338), known as the Workers' Compensation Act.

28 "Tax Reform Code." The act of March 4, 1971 (P.L.6, No.2),
29 known as the Tax Reform Code of 1971.

30 "Taxpayer." An individual required under this act to file a

1 tax return or to pay a tax.

2 Section 103. Scope and limitations.

3 (a) General rule.--Except as provided in subsection (b), it
4 is the intent of this act to confer upon each school district
5 the power to levy, assess and collect taxes upon the subjects of
6 taxation set forth in this act.

7 (b) Real estate transfer taxes.--This act does not affect
8 the powers of a school district to levy, assess and collect a
9 real estate transfer tax, including any real estate transfer tax
10 levied under the authority of section 652.1(a)(4) of the act of
11 March 10, 1949 (P.L.30, No.14), known as the Public School Code
12 of 1949.

13 Section 104. Preemption.

14 No act of the General Assembly will vacate or preempt any
15 resolution adopted under this act providing for the imposition
16 of a tax by a school district unless the act of the General
17 Assembly expressly vacates or preempts the authority to adopt
18 the resolution.

19 Section 105. Certain rates of taxation limited.

20 If a municipality and school district both impose an earned
21 income tax on the same individual under the Local Tax Enabling
22 Act and the municipality and school district are limited to, or
23 have agreed upon, a division of the tax rate in accordance with
24 section 8 of the Local Tax Enabling Act, then the tax rate in
25 the municipality which continues to levy the income tax under
26 the Local Tax Enabling Act shall be limited to that limitation
27 or agreement or 0.5%, whichever is greater, in the event that
28 the school district opts to impose a tax under section 322.

29 CHAPTER 3

30 SUBJECTS OF TAXATION

1 SUBCHAPTER A

2 TAX AUTHORIZATION

3 Section 301. General tax authorization.

4 (a) General rule.--Subject to sections 303 and 304 and
5 except as provided in subsection (b), each school district shall
6 have the power and may by resolution levy, assess and collect or
7 provide for the levying, assessment and collection of such taxes
8 on the subjects specified in this chapter for general revenue
9 purposes as it shall determine on any or all of the subjects of
10 taxation set forth in this act within the geographical limits of
11 the school district.

12 (b) Exclusions.--No school district which levies a tax
13 authorized by this act shall have any power or authority to
14 levy, assess or collect:

15 (1) A tax based upon a flat rate or on a millage rate on
16 an assessed valuation of a particular trade, occupation or
17 profession, commonly known as an occupation tax.

18 (2) A tax at a set or flat rate upon persons employed
19 within the taxing district, commonly known as an occupational
20 privilege tax.

21 (3) A per capita, poll, residence or similar head tax.

22 (4) The earned income and net profits tax levied under
23 the Local Tax Enabling Act.

24 (5) Any other tax authorized or permitted under the
25 Local Tax Enabling Act except an amusement tax or an
26 admissions tax or in the case of a mercantile or business
27 privilege tax on gross receipts, as limited by section 533 of
28 the act of December 13, 1988 (P.L.1121, No.145), known as the
29 Local Tax Reform Act.

30 (6) An earned income tax under the act of August 24,

1 1961 (P.L.1135, No.508), referred to as the First Class A
2 School District Earned Income Tax Act, or under the
3 additional authority in section 652.1(a)(2) of the act of
4 March 10, 1949 (P.L.30, No.14), known as the Public School
5 Code of 1949.

6 (7) Any tax under section 652.1(a)(4) of the Public
7 School Code of 1949 except as it pertains to real estate
8 transfer taxes.

9 (c) Delinquent taxes.--Subsection (b) shall not apply to the
10 collection of delinquent taxes lawfully levied or assessed prior
11 to the election to participate under this act.

12 Section 302. Continuity of tax.

13 Every tax levied under the provisions of this act shall
14 continue in force without annual reenactment unless the rate of
15 tax is increased or the tax is subsequently repealed.

16 Section 303. Election to participate under act.

17 (a) General rule.--

18 (1) Any school board which desires to participate under
19 the provisions of this act shall make that determination by
20 using the procedures set forth in subsection (b).

21 (2) Any school board after making an election to
22 participate under this act may, after a period of at least
23 three full calendar years or fiscal years of participation,
24 elect, under the provisions of subsection (b), to levy,
25 assess and collect the taxes prohibited by section 301(b) to
26 the extent otherwise provided by law. Any school board making
27 such an election shall lose the authority to continue to levy
28 any of the taxes authorized under this act.

29 (3) If a school district does not act as authorized
30 under subsection (b) within five years following the

1 effective date of this act, a referendum on the question of
2 whether a tax study commission shall be appointed in
3 accordance with the terms and conditions of this act may be
4 initiated by electors of the school district. A petition
5 containing a proposal for referendum on the question of
6 appointing a tax study commission, signed by electors
7 comprising 2% of the number of electors voting for the office
8 of Governor in the last gubernatorial general election in the
9 school district, may be filed with the election officials at
10 least 90 days prior to the next general election. The
11 following shall apply:

12 (i) The name and address of the person filing the
13 petition shall be clearly stated on the petition.

14 (ii) The election officials shall, within ten days
15 after filing, review the initiative petition as to the
16 number and qualifications of signers. If the petition
17 appears to be defective, the election officials shall
18 immediately notify the person filing the petition of the
19 defect.

20 (iii) The initiative petition as submitted to the
21 election officials along with the list of signatories
22 shall be open to public inspection in the office of the
23 election officials.

24 (iv) When the election officials find that the
25 petition as submitted is in proper order, they shall send
26 copies of the initiative petition without signatures
27 thereon to the governing body of the school district
28 involved.

29 (v) The procedure for the referendum shall be
30 governed by the act of June 3, 1937 (P.L.1333, No.320),

known as the Pennsylvania Election Code.

(vi) When the election officials find the initiative petition as submitted by the electors meets the requirements of this act, they shall place the proposal on the ballot in a manner fairly representing the content of the initiative petition for decision by referendum at the proper election.

(vii) The election officials shall certify the date for the referendum and shall so notify the school board at least 30 days prior to such date.

(viii) At least 30 days' notice of the referendum shall be given by proclamation of the school board. A copy of the proclamation shall be posted at each polling place on the day of the election and shall be published once in at least one newspaper of general circulation in the school district during the 30-day period prior to the election.

(ix) Approval of a referendum shall be by a majority vote of those voting in each school district involved.

(x) The election officials shall certify the results of the referendum to the school board.

(b) Public referendum requirements to participate or end participation under act.--Subject to the notice and public hearing requirements of section 325 a school board may elect to participate or, in accordance with subsection (a)(2), may elect to end participation under this act only by first obtaining the approval of the electorate of the affected school district in a public referendum at only the November election preceding the calendar year or fiscal year when the taxes will be initially imposed. The referendum question must state the initial rate of

1 the proposed tax, the reason for the tax and the amount of
2 proposed revenue growth, if any, in the fiscal year of
3 transition to the tax system authorized under this act,
4 expressed as a percent increase over the prior year's budgeted
5 revenue. Any increase in revenues between the transition year
6 and the prior year's budgeted revenue shall not exceed the
7 annual percent change in the Statewide average weekly wage or
8 the average percentage of the annual increase in aggregate tax
9 revenues collected by the school district over the immediately
10 preceding five full fiscal years, whichever is greater. The
11 school board must frame the question in clear language that is
12 readily understandable by the layperson. For the purpose of
13 illustration, a referendum question could be framed as follows:

14 Do you favor the imposition of personal income tax to be
15 used to replace certain existing local taxes, make
16 reductions in real property taxes and provide for a one-
17 time spending increase of X% over the preceding fiscal
18 year?

19 A nonlegal interpretative statement must accompany the question
20 in accordance with section 201.1 of the act of June 3, 1937
21 (P.L.1333, No.320), known as the Pennsylvania Election Code,
22 that includes the following: the initial rate of the tax to be
23 imposed and the maximum allowable rate of the tax imposed under
24 this act; the estimated revenues to be derived from the initial
25 rate of the tax imposed under this act; the amount of proposed
26 revenue growth, if any, in the fiscal year of transition to the
27 tax system authorized under this act; the estimated tax savings
28 from the reduction in real property taxes and the elimination of
29 certain existing taxes under this act; the identification of the
30 existing taxes to be eliminated under this act; the amount of

1 the homestead exemption; and the estimated amount of real
2 property tax reduction for homestead property expressed as an
3 average percent reduction. If there is a failed attempt to
4 participate under the provisions of this act pursuant to this
5 section, this section shall not require the approval of the
6 electorate as a prerequisite to the increase in the rate of any
7 tax which the affected school board is authorized to levy and
8 increase pursuant to any other act.

9 Section 304. Local tax study commission.

10 (a) First-year implementation.--Before any school district
11 seeks referendum approval for the levy, assessment or collection
12 of, any tax under the authority of this act, the school board
13 shall appoint a local tax study commission in accordance with
14 the following provisions:

15 (1) Membership.--The local tax study commission shall
16 consist of members appointed by the school board. One member
17 of the local tax study commission may be a member of the
18 school board, as deemed appropriate by the school board. No
19 member of the local tax study commission shall be a relative,
20 by blood or marriage, of an official or employee of the
21 school district. All members shall be residents of the school
22 district. The local tax study commission shall consist of
23 five, seven or nine members. Representatives on a local tax
24 study commission must reasonably reflect the socioeconomic,
25 age and occupational diversity of the school district.

26 (2) Staff and expenses.--The school board shall provide
27 necessary and reasonable staff to support the local tax study
28 commission and shall reimburse the members of the local tax
29 study commission for necessary and reasonable expenses in the
30 discharge of their duties.

1 (3) Contents of study.--The local tax study commission
2 shall study the existing taxes levied, assessed and collected
3 by the school district and the effect of any county or
4 municipal taxes imposed concurrently with a school district
5 and shall determine if and how the tax policies of the school
6 district could be strengthened or made more equitable by
7 adopting for levy, assessment and collection one or a
8 combination of any of the following taxes: personal income
9 tax, real estate tax or realty transfer tax at such levels
10 and in such combinations on permissible subjects of taxation
11 as do not exceed the limitations in this act. This study
12 shall include, but not be limited to, consideration of all of
13 the following:

14 (i) Historic rate and revenue provided by taxes
15 currently levied, assessed and collected by the school
16 district and related county or municipal taxes.

17 (ii) The percentage of total revenues provided by
18 taxes currently levied, assessed and collected.

19 (iii) The age, income, employment and property use
20 characteristics of the existing tax base.

21 (iv) The projected revenues of any taxes currently
22 levied, assessed and collected.

23 (v) The projected revenues of any taxes referred to
24 in this paragraph not currently levied, assessed and
25 collected by the school district.

26 (4) Recommendation.--Within 60 days of its appointment,
27 the local tax study commission shall make a nonbinding
28 recommendation to the school board of the appropriate tax or
29 combination of taxes, identified in paragraph (3), to be
30 levied, assessed and collected commencing the next fiscal

1 year following referendum approval. No tax under this act may
2 be levied, assessed or collected until receipt of the
3 recommendation of the local tax study commission and approval
4 of the referendum.

5 (5) Failure to issue recommendation.--If the local tax
6 study commission fails to make a nonbinding recommendation
7 within 60 days of its appointment, the school board shall
8 discharge the appointed local tax study commission and
9 appoint itself as the local tax study commission. Within 60
10 days of such appointment, the local tax study commission
11 shall make a nonbinding recommendation as provided in
12 paragraph (4).

13 (6) Public distribution of report.--The local tax study
14 commission shall publish or cause to be published, within 30
15 days of making its recommendation, a final report of its
16 activities and recommendations and shall deliver the final
17 report to the secretary of the school board who shall supply
18 copies to any interested persons upon request.

19 (7) Receipts.--Receipts are required for all
20 reimbursable expenses under paragraph (2).

21 (8) Materials.--All the records, receipts, tapes,
22 minutes of meetings and written discussions of the local tax
23 study commission shall, upon its discharge, be turned over to
24 the secretary of the school district for permanent
25 safekeeping. The secretary shall make such materials
26 available for public inspection at any time during regular
27 business hours.

28 (9) Discharge.--The local tax study commission shall be
29 discharged upon the filing of its final report.

30 (b) Three-year review.--Any school district that levies,

1 assesses and collects, or provides for the levy, assessment or
2 collection of, any tax, after having received the
3 recommendations of a local tax study commission, shall continue
4 to levy, assess and collect the same tax or combination of taxes
5 for the next three fiscal years. However, nothing in this
6 section shall preclude the school board from changing or
7 altering the rates of any such tax or combination of taxes if it
8 deems necessary. Before the third fiscal year following the
9 school district action on the recommendations of a local tax
10 study commission, and every third fiscal year thereafter, the
11 school board may appoint a local tax study commission in the
12 manner provided in subsection (a). The local tax study
13 commission appointed under this subsection shall be charged with
14 all of the same powers and duties provided for the local tax
15 study commission under subsection (a).

16 SUBCHAPTER B

17 PERSONAL INCOME TAX

18 Section 321. Construction.

19 The tax imposed by the school board under this subchapter
20 shall be in addition to any tax imposed by the Commonwealth
21 under Article III of the Tax Reform Code. Except for the
22 differing provisions under sections 501 and 502, the provisions
23 of Article III of the Tax Reform Code shall apply to the tax.

24 Section 322. Personal income tax.

25 Each school district shall have the power to levy, assess and
26 collect a tax on personal income of resident individuals of the
27 school district up to a maximum rate of 2%, in increments of
28 0.25 of 1%.

29 Section 323. Collections.

30 Any school district imposing a tax under section 322 shall

1 designate the tax officer who is appointed under section 10 of
2 the Local Tax Enabling Act, or otherwise by law, as the
3 collector of the school district personal income tax. In the
4 performance of the tax collection duties under this subchapter,
5 the designated tax officer shall have all the same powers,
6 rights, responsibilities and duties for the collection of the
7 taxes which may be imposed under the Local Tax Enabling Act or
8 otherwise by law.

9 Section 324. Rules and regulations.

10 Taxes imposed under section 322 shall be subject to the rules
11 and regulations adopted by the department pursuant to Article
12 III of the Tax Reform Code.

13 Section 325. Procedure and administration.

14 The school board in order to impose the tax authorized by
15 section 322, shall adopt a resolution which shall refer to this
16 subchapter. The effective date of the resolution shall be either
17 January 1 or July 1. Prior to adopting a resolution imposing the
18 tax authorized by section 322, the respective school board shall
19 give public notice of its intent to adopt the resolution in the
20 manner provided by section 4 of the Local Tax Enabling Act and
21 shall conduct at least one public hearing regarding the proposed
22 adoption of the resolution.

23 CHAPTER 5

24 CREDITS AND EXEMPTIONS

25 Section 501. Credits.

26 (a) Income taxes.--Except as provided in subsection (b), the
27 provisions of section 14 of the Local Tax Enabling Act shall be
28 used to determine any credits under the provisions of this act
29 for any taxes imposed under section 322 on the earned income
30 portion of the personal income tax.

1 (b) Cities of the first class.--Notwithstanding any
2 provision of this act or any other act of the General Assembly
3 to the contrary, payment of the earned income and net profits
4 portion of the personal income tax to any school district
5 located outside a city of the first class by nonresidents of a
6 city of the first class shall be credited to and allowed as a
7 deduction from the liability of taxpayers for any like tax
8 imposed, respectively, on earned income, salaries, wages, other
9 compensation or on net profits of businesses, professions or
10 other activities, by a city of the first class.

11 Section 502. Low-income tax provisions.

12 The provisions of section 304 of the Tax Reform Code shall be
13 applied by any school district which levies a tax under section
14 322.

15 Section 503. Regulations.

16 Each school district may adopt regulations for the processing
17 of claims under sections 501 and 502.

18 CHAPTER 7

19 DISPOSITION OF TAX REVENUES

20 Section 701. Income tax revenues.

21 (a) Second through fourth class school districts.--The
22 disposition of revenue from a personal income tax imposed by
23 school districts of the second through fourth class under the
24 authority of this act shall occur as provided under this
25 subsection:

26 (1) For the fiscal year of implementation of a newly
27 imposed personal income tax, all revenues received by a
28 school district of the second through fourth class shall
29 first be used to offset any lost revenue to the school
30 district from the taxes prohibited under section 301(b) in an

1 amount equal to the revenue the school district collected
2 from the prohibited taxes in the immediately preceding fiscal
3 year; second, to provide for an increase in budgeted revenues
4 over the preceding fiscal year in accordance with the amount
5 specified in the referendum question approved by the voters
6 under section 303 and then to reduce the school district real
7 property tax by means of a homestead exemption.

8 (2) For the fiscal year of implementation of an increase
9 in the rate of a personal income tax, all revenues received
10 by a school district in excess of the budgeted revenue for
11 the preceding fiscal year plus the percentage increase in the
12 Statewide average weekly wage or the average percentage of
13 the annual increase in aggregate tax revenues collected by
14 the school district over the immediately preceding five full
15 fiscal years, whichever is greater, shall be used to reduce
16 the real property tax imposed by a school district of the
17 second through fourth class by means of an increase in the
18 homestead exemption.

19 (b) School district of the first class A.--The disposition
20 of revenue from a personal income tax imposed by a school
21 district of the first class A under the authority of this act
22 shall occur as follows: for the fiscal year of implementation of
23 a newly imposed personal income tax, all revenues received by a
24 school district of the first class A shall be used first to
25 offset any lost revenue to the school district from the taxes
26 prohibited under section 301(b) in an amount equal to the
27 revenue the school district collected from the prohibited taxes
28 in the immediately preceding fiscal year; be used second to
29 offset revenues to be paid to the school district by the city of
30 the second class pursuant to section 3173-B of the act of July

1 28, 1953 (P.L.723, No.230), known as the Second Class County
2 Code; be used third, to provide for an increase in budgeted
3 revenues over the preceding fiscal year in accordance with the
4 amount specified in the referendum question approved by the
5 voters under section 303 and then to reduce the school district
6 real property tax by means of a homestead exemption.

7 Section 702. Revenue limitation exceptions.

8 (a) Exceptions listed.--The limitations in sections 701 may
9 be waived, but only to the degree necessary, in the following
10 cases:

11 (1) To respond to or recover from an emergency or
12 disaster declared pursuant to 35 Pa.C.S. Pt. V (relating to
13 emergency management services), for the duration of the
14 emergency or duration of the disaster or for the costs of the
15 recovery from the emergency or disaster.

16 (2) To implement a court order or an administrative
17 decision of a Federal or State agency. In instances where the
18 tax increase is necessary to respond to a court order or an
19 administrative decision of a Federal or State agency
20 requiring a temporary increase in school district
21 expenditures, the rate increase shall be rescinded following
22 fulfillment of the court decision.

23 (3) To pay interest and principal on any indebtedness
24 incurred under 53 Pa.C.S Pt. VII Subpt. B (relating to
25 indebtedness and borrowing).

26 (4) To respond to a school district determined to be
27 distressed under sections 691 through 695 of the act of March
28 10, 1949 (P.L.30, No.14), known as the Public School Code of
29 1949.

30 (5) To increase revenues when actual or projected school

1 district revenues decline from the immediately preceding year
2 but only to the extent of the revenue decline.

3 (6) To respond to conditions that pose a threat of
4 immediate harm or injury to the students or staff of the
5 school district.

6 (7) Special purpose tax levies approved by the
7 electorate.

8 (8) To respond to a Federal or State statute, regulation
9 or order adding to or significantly altering responsibilities
10 and duties or requiring expenditure of school district funds
11 to the extent not funded by the Federal or State Government.
12 This provision shall apply only to a Federal or State
13 statute, regulation or order taking effect after the
14 effective date of this act.

15 (9) An increase in costs directly attributable to an
16 increase in enrollment.

17 (b) Court action.--Prior to any waiver under subsection
18 (a)(1), (5), (6), (8) or (9), approval is required by the court
19 of common pleas in the judicial district in which the school
20 district is located. The following shall apply to any
21 proceedings instituted under this subsection:

22 (1) The school board must prove by a preponderance of
23 evidence the necessity for the waiver.

24 (2) The court may retain continuing jurisdiction in
25 these cases and may, on its own motion or on petition of an
26 interested party, revoke approval for the waiver.

27 (c) Standing.--Any taxpayer or business shall have standing
28 as a party to a proceeding under this section as long as the
29 taxpayer or business resides within or pays real property taxes
30 to the school district instituting the action.

1 Section 703. Methods of reducing real property tax.

2 Any school district that levies an income tax under the
3 provisions of this act shall achieve any required reduction of
4 the real property tax by excluding from taxation by means of the
5 homestead exemption a fixed amount of the assessed value of each
6 homestead property in the school district. If the level of the
7 homestead exemption has reached any applicable statutory or
8 constitutional limit, the real property tax may be reduced by
9 means of a uniform reduction in the millage rate.

10 CHAPTER 9

11 REGISTER FOR CERTAIN TAXES

12 Section 901. Definitions.

13 The following words and phrases when used in this chapter
14 shall have the meanings given to them in this section unless the
15 context clearly indicates otherwise:

16 "Department." The Department of Community and Economic
17 Development of the Commonwealth.

18 Section 902. Register for taxes under this act.

19 (a) General rule.--It shall be the duty of the department to
20 have available an official continuing register supplemented
21 annually of all personal income taxes levied under this act.

22 (b) Contents of register.--The register and its supplements
23 shall list:

24 (1) The school districts levying the personal income
25 tax.

26 (2) The rate of tax as stated in the resolution levying
27 the tax.

28 (3) The name and address of the tax officer responsible
29 for administering the collection of the tax and from whom
30 information, forms for reporting and copies of rules and

1 regulations are available.

2 Section 903. Information for register.

3 Information for the register shall be furnished by the
4 secretary of each school district to the department in such
5 manner and on such forms as the department may prescribe. The
6 information must be received by the department by certified mail
7 no later than May 31 of each year to show new tax enactments,
8 repeals and changes. Failure to comply with this date for filing
9 may result in the omission of the tax levy from the register for
10 that year. Failure of the department to receive information of
11 taxes continued without change may be construed by the
12 department to mean that the information contained in the
13 previous register remains in force.

14 Section 904. Availability and effective period of register.

15 The department shall have the register, with such annual
16 supplements as may be required by new tax enactments, repeals or
17 changes, available upon request no later than July 1 of each
18 year. The effective period for each register shall be from July
19 1 of the year in which it is issued to June 30 of the following
20 year.

21 Section 905. Effect of nonfiling.

22 Employers shall not be required by any resolution to withhold
23 from the compensation of their employees any personal income tax
24 imposed under the provisions of this act which is not listed in
25 the register or to make reports of compensation in connection
26 with taxes not so listed. If the register is not available by
27 July 1, the register of the previous year shall continue
28 temporarily in effect for an additional period of not more than
29 one year.

30 Section 906. Effect of chapter on liability of taxpayer.

1 The provisions of this chapter shall not affect the liability
2 of any taxpayer for taxes lawfully imposed under this act.

3 CHAPTER 21

4 MISCELLANEOUS PROVISIONS

5 Section 2101. Constitutional amendment.

6 If the Constitution of Pennsylvania is amended to authorize a
7 homestead tax exemption, the Secretary of the Commonwealth shall
8 transmit notice of the adoption of the amendment to the
9 Legislative Reference Bureau for publication in the Pennsylvania
10 Bulletin.

11 Section 2102. Effective date.

12 This act shall take effect as follows:

13 (1) Section 2101 and this section shall take effect
14 immediately.

15 (2) The remainder of this act shall take effect upon the
16 publication of the notice under section 2101.