
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 330 Session of
2011

INTRODUCED BY SCARNATI, PILEGGI, CORMAN, WAUGH, ROBBINS,
ERICKSON, BRUBAKER, FOLMER, ORIE, VOGEL, ARGALL, YAW,
ALLOWAY, M. WHITE, D. WHITE, RAFFERTY, GREENLEAF, BAKER,
EARLL, PIPPY, MENSCH, WARD, PICCOLA, VANCE, TARTAGLIONE,
KASUNIC, BREWSTER, COSTA, BOSCOLA, YUDICHAK AND WOZNIAK,
JANUARY 28, 2011

REFERRED TO FINANCE, JANUARY 28, 2011

AN ACT

1 Amending the act of June 27, 2006 (1st Sp.Sess., P.L.1873,
2 No.1), entitled "An act providing for taxation by school
3 districts, for the State funds formula, for tax relief in
4 first class cities, for school district choice and voter
5 participation, for other school district options and for a
6 task force on school cost reduction; making an appropriation;
7 prohibiting prior authorized taxation; providing for
8 installment payment of taxes; restricting the power of
9 certain school districts to levy, assess and collect taxes;
10 and making related repeals," further providing for
11 installment payment of school real property taxes.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Section 1502(d) of the act of June 27, 2006 (1st
15 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, is
16 amended and the section is amended by adding subsections to
17 read:

18 Section 1502. Installment payment of school real property
19 taxes.

20 * * *

1 (b.1) Adoption of resolution for small business.--No later
2 than June 30, 2011, a board of school directors of a school
3 district of the second, third or fourth class shall adopt a
4 resolution which, for calendar year 2011 and each year
5 thereafter, authorizes the collection and payment of school real
6 property taxes, excluding any interim or delinquent school
7 property taxes, in installments from small business owners.

8 * * *

9 (c.1) Contents of resolution for small business.--The
10 resolution adopted pursuant to subsection (b.1) shall set forth
11 all of the following:

12 (1) Permit taxpayers that own small businesses to be
13 eligible to pay school real property taxes in installments.

14 (2) The same requirements as set forth under subsection
15 (c) (2), (3) and (4).

16 (d) Notice.--A board of school directors of a school
17 district to which this section applies shall annually set forth
18 information regarding the payment of school real property taxes
19 in installments and the dates on which such payments are due or
20 delinquent on the tax notice sent to a homestead or farmstead
21 property owner or to a small business owner.

22 (e) Definition.--For purposes of this section, "small
23 business" means a business that is located in this Commonwealth
24 and has no more than 50 employees.

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