

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1776 Session of 2020

INTRODUCED BY COX, APRIL 24, 2020

REFERRED TO COMMITTEE ON STATE GOVERNMENT, APRIL 24, 2020

AN ACT

1 Amending the act of April 9, 1929 (P.L.343, No.176), entitled
2 "An act relating to the finances of the State government;
3 providing for cancer control, prevention and research, for
4 ambulatory surgical center data collection, for the Joint
5 Underwriting Association, for entertainment business
6 financial management firms, for private dam financial
7 assurance and for reinstatement of item vetoes; providing for
8 the settlement, assessment, collection, and lien of taxes,
9 bonus, and all other accounts due the Commonwealth, the
10 collection and recovery of fees and other money or property
11 due or belonging to the Commonwealth, or any agency thereof,
12 including escheated property and the proceeds of its sale,
13 the custody and disbursement or other disposition of funds
14 and securities belonging to or in the possession of the
15 Commonwealth, and the settlement of claims against the
16 Commonwealth, the resettlement of accounts and appeals to the
17 courts, refunds of moneys erroneously paid to the
18 Commonwealth, auditing the accounts of the Commonwealth and
19 all agencies thereof, of all public officers collecting
20 moneys payable to the Commonwealth, or any agency thereof,
21 and all receipts of appropriations from the Commonwealth,
22 authorizing the Commonwealth to issue tax anticipation notes
23 to defray current expenses, implementing the provisions of
24 section 7(a) of Article VIII of the Constitution of
25 Pennsylvania authorizing and restricting the incurring of
26 certain debt and imposing penalties; affecting every
27 department, board, commission, and officer of the State
28 government, every political subdivision of the State, and
29 certain officers of such subdivisions, every person,
30 association, and corporation required to pay, assess, or
31 collect taxes, or to make returns or reports under the laws
32 imposing taxes for State purposes, or to pay license fees or
33 other moneys to the Commonwealth, or any agency thereof,
34 every State depository and every debtor or creditor of the
35 Commonwealth," in emergency finance and tax provisions,

1 providing for COVID-19 homeowner protection.

2 The General Assembly of the Commonwealth of Pennsylvania
3 hereby enacts as follows:

4 Section 1. The act of April 9, 1929 (P.L.343, No.176), known
5 as The Fiscal Code, is amended by adding a section to read:

6 Section 104-A. COVID-19 homeowner protection.

7 (a) Scope.--This section provides for a temporary
8 prohibition on a school district increasing the rate of tax on
9 real property.

10 (b) Increase prohibited.--Notwithstanding any other
11 provision of law, the following apply:

12 (1) If a school district or a school district of the
13 first class operates on a calendar year basis, the board of
14 school directors or the city council of a city of the first
15 class, as applicable, may not levy a tax on real property for
16 the benefit of the school district for the calendar year
17 beginning January 1, 2021, at a rate above the rate of
18 taxation on real property for the benefit of the school
19 district imposed for the calendar year beginning January 1,
20 2020.

21 (2) If a school district or school district of the first
22 class operates on a fiscal year basis, the board of school
23 directors or the city council of a city of the first class,
24 as applicable, may not levy a tax on real property for the
25 benefit of the school district for the fiscal year beginning
26 July 1, 2020, at a rate above the rate which was assessed on
27 real property for the benefit of the school district the
28 fiscal year beginning July 1, 2019.

29 Section 2. This act shall take effect immediately.