

No. 35

AN ACT

SB 151

Amending the act of March 10, 1949 (P.L.30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," authorizing exemption from per capita taxes.

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

Section 1. Section 679, act of March 10, 1949 (P.L.30), known as the "Public School Code of 1949," is amended to read:

Section 679. Per Capita Taxes.—Each resident or inhabitant, over twenty-one years of age, in every school district of the second, third, and fourth class, which shall levy such tax, shall annually pay, for the use of the school district in which he or she is a resident or inhabitant, a per capita tax of not less than one dollar nor more than five dollars, as may be assessed by the local school district. Every husband against whose wife a per capita tax is levied shall be liable for the payment of such tax. Collection thereof from such husband may be made and enforced in the manner provided by law for the collection and enforcement of payment of other taxes owing by such husband, including the collection thereof from the husband's employer.

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

APPROVED—The 9th day of July, A. D. 1971.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 35.



Secretary of the Commonwealth.