

LEGISLATURE OF PENNSYLVANIA.

FILE OF THE HOUSE OF REPRESENTATIVES.

No.

1081

Session of
1919.

INTRODUCED BY MR. BIGLER, MARCH 25, 1919.

REFERRED TO COMMITTEE ON EDUCATION,
MARCH 25, 1919.

AN ACT

To amend an act approved the eighteenth day of May one thousand nine hundred and eleven (Pamphlet Laws three hundred and nine) entitled "An act to establish a public school system in the Commonwealth of Pennsylvania together with the provisions by which it shall be administered and prescribing penalties for the violation thereof providing revenue to establish and maintain the same and the method of collecting such revenue and repealing all laws general special or local or any parts thereof that are or may be inconsistent therewith"

1 Section 1 *Be it enacted by the Senate and House of Repre-*
2 *sentatives of the Commonwealth of Pennsylvania in General Assembly*
3 *met and it is hereby enacted by the authority of the same That*
4 *section five hundred and twenty-four of an act approved*
5 *the eighteenth day of May one thousand nine hundred and eleven*
6 *(Pamphlet Laws three hundred and nine) entitled "An act*
7 *to establish a public school system in the Commonwealth*

1 of Pennsylvania together with the provisions by which it
2 shall be administered and prescribing penalties for the vio-
3 lation thereof providing revenue to establish and maintain
4 the same and the method of collecting such revenue and
5 repealing all laws general special or local or any parts
6 thereof that are or may be inconsistent therewith" which
7 reads as follows

8 "Section 524 In all school districts of the first class
9 the school taxes for the following fiscal year shall be
10 levied annually by the board of school directors thereof
11 on or after the second Monday of November and before
12 the first Monday of December following

13 The total annual school tax levy made in any one
14 year by any school district of the first class shall not
15 be less than five nor more than six mills on the dol-
16 lar of the total assessment of all property assessed and
17 certified for taxation therein" is hereby amended to read
18 as follows

19 Section 524 In all school districts of the first class
20 the school taxes for the following fiscal year shall be
21 levied annually by the board of school directors thereof
22 on or after the second Monday of November and before
23 the first Monday of December following

24 The total annual school tax levy made in any one
25 year by any school district of the first class shall not
26 be less than five nor more than six mills on the dol-
27 lar of the total assessment of all property assessed and
28 certified for taxation therein Provided That each male resi-
29 dent or inhabitant over twenty-one years of age in every

1 school district of the first class shall annually in addi-
2 tion to any tax he may pay on any real estate or
3 other property pay for the use of the school district in
4 which he is a resident or inhabitant an occupation tax
5 of three dollars which occupation tax shall be collected
6 by such school district of the first class in addition to
7 and in the same manner as taxes upon real estate and
8 other property are collected.

9 Section 2 That section five hundred and forty-two of
10 said act which reads as follows

11 "Section 542 Each male resident or inhabitant over
12 twenty-one years of age in every school district of the
13 second third or fourth class in this Commonwealth shall
14 annually in addition to any tax he may pay on any
15 real estate or other property pay for the use of the
16 school district in which he is a resident or inhabitant
17 an occupation tax of at least one dollar" is hereby
18 amended to read as follows

19 Section 542 Each male resident or inhabitant over
20 twenty-one years of age in every school district of the
21 second third or fourth class in this Commonwealth shall
22 annually in addition to any tax he may pay on any
23 real estate or other property pay for the use of the
24 school district in which he is a resident or inhabitant
25 an occupation tax of at least three dollars

26 Section 3 That section five hundred and forty-four of
27 said act which reads as follows

28 "Section 544 In case the occupation of any resident
29 or inhabitant of any school district of the second third

1 or fourth class in this Commonwealth whose name ap-
2 pears upon any tax duplicate therein is assessed at such
3 an amount that the school tax therein at the rate fixed
4 by the board of school directors in levying school taxes
5 in that year is less than one dollar such resident or
6 inhabitant shall pay a school tax amounting to the sum
7 of one dollar on his occupation notwithstanding the amount
8 of his occupation "assessment" is hereby amended to read
9 as follows

10 Section 544 In case the occupation of any resident
11 or inhabitant of any school district of the second third
12 or fourth class in this Commonwealth whose name appears
13 upon any tax duplicate therein is assessed at such an
14 amount that the school tax therein at the rate fixed by
15 the board of school directors in levying school taxes in
16 that year is less than three dollars such resident or
17 inhabitant shall pay a school tax amounting to the sum
18 of three dollars on his occupation notwithstanding the
19 amount of his occupation assessment