

No. 507

AN ACT

Repealing section 663, 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," abolishing the levy and assessment of per capita taxes by school districts of the first class having a population of less than one million five hundred thousand persons, and providing for the collection of due and delinquent taxes.

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

Public School Code of 1949.

Section 1. Subject to the provisions of this act, section 663, act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," is repealed.

Section 663, act of March 10, 1949, P. L. 30, repealed, subject to certain conditions.

Section 2. On and after January 1, 1962, the collector of school taxes shall continue to collect due and delinquent taxes under said section 663 until such taxes are either collected or the collector of school taxes is exonerated with respect to any such taxes by the board of public education of any school district which levied taxes under said section 663.

Due and delinquent taxes under section 663 preserved as an obligation until paid or enumerated.

Section 3. The right to collect delinquent taxes owing under said section 663 by suit in assumpsit, by prosecuting under subsection (k) of section 663, by filing liens and prosecuting to judgment, or by other legal process, shall be preserved to any school district which levied taxes under said section 663.

Rights to bring legal action preserved.

Section 4. This act shall take effect January 1, 1962.

Effective date.

APPROVED—The 24th day of August, A. D. 1961.

DAVID L. LAWRENCE

No. 508

AN ACT

Imposing a tax for general public school purposes in school districts of the first class A on salaries, wages, commissions and other compensation earned by residents thereof, and on the net profits earned from businesses, professions or other activities conducted by residents thereof; providing for its levy and collection; requiring the filing of declarations and returns and the giving of information by employers and by those subject to the tax; imposing on employers the duty of collecting the tax at source; conferring and imposing powers and duties on boards of public education and school treasurers in such districts; providing for the administration and enforcement of the act and imposing penalties for violation thereof.