

No. 1982-215

AN ACT

HB 2465

Amending the act of March 10, 1949 (P.L.30, No.14), 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," raising the authorized level for exemption from the per capita tax.

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

Section 1. Section 679, act of March 10, 1949 (P.L.30, No.14), known as the "Public School Code of 1949," amended October 4, 1978 (P.L.943, No.184), is amended to read:

Section 679. Per Capita Taxes.—Each resident or inhabitant, over eighteen 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. The tax collector shall not proceed against a spouse or his employer until he has pursued remedies against the delinquent taxpayer and the taxpayer's employer under this section.

Each school district may exempt any person whose total income from all sources is less than **[two thousand dollars]** *five 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.

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

APPROVED—The 26th day of November, A. D. 1982.

DICK THORNBURGH