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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 380 Session of  
2021

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INTRODUCED BY FONTANA, COSTA, SCHWANK AND BOSCOLA,  
MARCH 12, 2021

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REFERRED TO FINANCE, MARCH 12, 2021

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AN ACT

1 Amending the act of June 27, 2006 (1st Sp.Sess., P.L.1873,  
2 No.1), entitled "An act providing for taxation by school  
3 districts, for the State funds formula, for tax relief in  
4 first class cities, for school district choice and voter  
5 participation, for other school district options and for a  
6 task force on school cost reduction; making an appropriation;  
7 prohibiting prior authorized taxation; providing for  
8 installment payment of taxes; restricting the power of  
9 certain school districts to levy, assess and collect taxes;  
10 and making related repeals," in taxation by school districts,  
11 further providing for definitions.

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

14 Section 1. The definition of "index" in section 302 of the  
15 act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as  
16 the Taxpayer Relief Act, is amended to read:

17 Section 302. Definitions.

18 The following words and phrases when used in this chapter  
19 shall have the meanings given to them in this section unless the  
20 context clearly indicates otherwise:

21 \* \* \*

22 "Index." As follows:

1           (1) Except as set forth in [paragraph (2)] paragraphs  
2 (2) and (3), the average of the percentage increase in the  
3 Statewide average weekly wage and the employment cost index.

4           (2) For a school district with a market value/income aid  
5 ratio greater than 0.400 for the school year prior to the  
6 school year for which the index is calculated, the value  
7 under paragraph (1) multiplied by the sum of:

8                 (i) 0.75; and

9                 (ii) the school district's market value/income aid  
10 ratio for the school year prior to the school year for  
11 which the index is calculated.

12           (3) Notwithstanding any other provision of law, for the  
13 period beginning January 1, 2020, and ending December 31,  
14 2020, the calculation of 0.0%.

15 \* \* \*

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