
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 25 Session of
2025

INTRODUCED BY CIRESI, KHAN, SANCHEZ, VENKAT, BOROWSKI, PIELLI,
HILL-EVANS, GUENST, HADDOCK, DONAHUE, SCHLOSSBERG, FREEMAN,
HARKINS, WARREN, DELLOSO, KENYATTA AND CEPEDA-FREYTIZ,
JANUARY 8, 2025

REFERRED TO COMMITTEE ON EDUCATION, JANUARY 8, 2025

AN ACT

1 Amending the act of March 10, 1949 (P.L.30, No.14), entitled "An
2 act relating to the public school system, including certain
3 provisions applicable as well to private and parochial
4 schools; amending, revising, consolidating and changing the
5 laws relating thereto," in school finances, further providing
6 for fiscal year and for tax levy and limitations.

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

9 Section 1. Sections 671(b)(2) and 672(a) of the act of March
10 10, 1949 (P.L.30, No.14), known as the Public School Code of
11 1949, are amended to read:

12 Section 671. Fiscal Year.--* * *

13 (b) * * *

14 (2) A school district that delays the adoption of its annual
15 budget under paragraph (1) shall adopt an annual budget no later
16 than [fifteen] thirty days subsequent to the enactment of
17 legislation providing the appropriation for basic education
18 funding to be paid as a reimbursement for the preceding year.

19 * * *

1 Section 672. Tax Levy; Limitations.--(a) In all school
2 districts of the second, third, and fourth class, all school
3 taxes shall be levied and assessed by the board of school
4 directors therein, during the month of February or March or
5 April or May or June each year, or no later than [twenty]
6 thirty-five days following the enactment of legislation
7 providing the appropriation for basic education funding to be
8 paid as a reimbursement for the preceding school year, for the
9 ensuing fiscal year, except in districts of the second class
10 where the fiscal year begins on the first day of January, in
11 which the school taxes shall be levied and assessed during the
12 month of October or November of each year. In such school
13 districts the tax rate shall not exceed twenty-five mills on the
14 dollar, on the total amount of the assessed valuation of all
15 property taxable for school purposes therein. Each school
16 district of the second, third or fourth class may also collect a
17 per capita tax on each resident or inhabitant of such district
18 over eighteen years of age, as herein provided.

19 * * *

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