



PA State System of Higher Education Board of Governors

Effective: July 1, 1983

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Policy 1983-08: *Taxation of Students by Local Agencies*

See Also:

Adopted: June 20, 1983

Amended:

A. Policy

The collection of municipal taxes is the responsibility of the local governmental body and the universities are directed not to become involved in the collection of taxes or the enforcement of tax ordinances. The universities may not furnish lists of students to local authorities for tax purposes unless such lists have been made public information.

B. Effective Date

July 1, 1983