

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2065

Session of
1987

INTRODUCED BY FREEMAN, REBER, KUKOVICH, DISTLER, TRELLO,
S. H. SMITH, MRKONIC, TIGUE, PISTELLA, LEVDANSKY, MELIO,
RITTER, BELARDI, PETRONE AND JOSEPHS, DECEMBER 14, 1987

REFERRED TO COMMITTEE ON FINANCE, DECEMBER 14, 1987

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2 of Pennsylvania, authorizing a graduated income tax.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby resolves as follows:

5 Section 1. The following amendment to the Constitution of
6 Pennsylvania is proposed in accordance with Article XI:

7 That section 1 of Article VIII be amended to read:

8 § 1. Uniformity of taxation.

9 (a) All taxes shall be uniform, upon the same class of
10 subjects, within the territorial limits of the authority levying
11 the tax, and shall be levied and collected under general laws.

12 (b) Notwithstanding subsection (a), the General Assembly may
13 by law provide for a graduated Commonwealth income tax employing
14 nonuniform tax bases and rates. Any law so providing shall not
15 tax lower income taxpayers at a higher rate than higher income
16 taxpayers.