

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 878 Session of  
1991

INTRODUCED BY FREEMAN, KUKOVICH, VEON, RITTER, PISTELLA,  
BELFANTI, TRICH, MELIO, SCHEETZ, LINTON, LEVDANSKY,  
VAN HORNE, McNALLY, STETLER, STURLA, LaGROTTA, TIGUE,  
RICHARDSON, HANNA, JOSEPHS AND BROUJOS, APRIL 2, 1991

REFERRED TO COMMITTEE ON STATE GOVERNMENT, APRIL 2, 1991

## 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 income tax employing nonuniform  
14 tax bases and rates. Any law so providing shall not tax lower  
15 income taxpayers at a higher rate than higher income taxpayers.