
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 536 Session of
2001

INTRODUCED BY GODSHALL, BELARDI, FLICK, LAUGHLIN, ROBERTS, ROSS,
SATHER, STABACK AND TULLI, FEBRUARY 7, 2001

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 7, 2001

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2 of Pennsylvania, providing for special tax provisions
3 relating to certain long-term care expenses.

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

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

8 That section 2(b) of Article VIII be amended to read:

9 § 2. Exemptions and special provisions.

10 * * *

11 (b) The General Assembly may, by law:

12 (i) Establish standards and qualifications for private
13 forest reserves, agricultural reserves, and land actively
14 devoted to agricultural use, and make special provision for the
15 taxation thereof[;].

16 (ii) Establish as a class or classes of subjects of taxation
17 the property or privileges of persons who, because of age,

1 disability, infirmity or poverty are determined to be in need of
2 tax exemption or of special tax provisions, and for any such
3 class or classes, uniform standards and qualifications. The
4 Commonwealth, or any other taxing authority, may adopt or employ
5 such class or classes and standards and qualifications, and
6 except as herein provided may impose taxes, grant exemptions, or
7 make special tax provisions in accordance therewith. No
8 exemption or special provision shall be made under this clause
9 with respect to taxes upon the sale or use of personal property,
10 and no exemption from any tax upon real property shall be
11 granted by the General Assembly under this clause unless the
12 General Assembly shall provide for the reimbursement of local
13 taxing authorities by or through the Commonwealth for revenue
14 losses occasioned by such exemption[;].

15 (iii) Establish standards and qualifications by which local
16 taxing authorities may make uniform special tax provisions
17 applicable to a taxpayer for a limited period of time to
18 encourage improvement of deteriorating property or areas by an
19 individual, association or corporation, or to encourage
20 industrial development by a non-profit corporation[; and].

21 (iv) Make special tax provisions on any increase in value of
22 real estate resulting from residential construction. Such
23 special tax provisions shall be applicable for a period not to
24 exceed two years.

25 (v) Establish standards and qualifications by which local
26 taxing authorities in counties of the first and second class may
27 make uniform special real property tax provisions applicable to
28 taxpayers who are longtime owner-occupants as shall be defined
29 by the General Assembly of residences in areas where real
30 property values have risen markedly as a consequence of the

1 refurbishing or renovating of other deteriorating residences or
2 the construction of new residences.

3 (vi) Authorize local taxing authorities to exclude from
4 taxation an amount based on the assessed value of homestead
5 property. The exclusions authorized by this clause shall not
6 exceed one-half of the median assessed value of all homestead
7 property within a local taxing jurisdiction. A local taxing
8 authority may not increase the millage rate of its tax on real
9 property to pay for these exclusions.

10 (vii) Establish standards and qualifications for a State
11 personal income tax credit for long-term care premiums paid by
12 an individual.

13 * * *

14 Section 2. (a) Upon the first passage by the General
15 Assembly of this proposed constitutional amendment, the
16 Secretary of the Commonwealth shall proceed immediately to
17 comply with the advertising requirements of section 1 of Article
18 XI of the Constitution of Pennsylvania and shall transmit the
19 required advertisements to two newspapers in every county in
20 which such newspapers are published in sufficient time after
21 passage of this proposed constitutional amendment.

22 (b) Upon the second passage by the General Assembly of this
23 proposed constitutional amendment, the Secretary of the
24 Commonwealth shall proceed immediately to comply with the
25 advertising requirements of section 1 of Article XI of the
26 Constitution of Pennsylvania and shall transmit the required
27 advertisements to two newspapers in every county in which such
28 newspapers are published in sufficient time after passage of
29 this proposed constitutional amendment. The Secretary of the
30 Commonwealth shall submit this proposed constitutional amendment

1 to the qualified electors of this Commonwealth at the first
2 primary, general or municipal election occurring at least three
3 months after the proposed constitutional amendment is passed by
4 the General Assembly.