

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

## No. 2662

Session of  
1986

INTRODUCED BY FREEMAN, LEVDANSKY, KUKOVICH, PETRONE, BELFANTI,  
PRESTON, TIGUE, PISTELLA AND RYBAK, JUNE 25, 1986

REFERRED TO COMMITTEE ON FINANCE, JUNE 25, 1986

## 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.