## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

No. 2857 Session of 1990

INTRODUCED BY COLE, CALTAGIRONE, BATTISTO, LUCYK, BROUJOS, KAISER, COY, FLEAGLE AND BORTNER, JULY 1, 1990

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JULY 1, 1990

## A JOINT RESOLUTION

- 1 Proposing an amendment to the Constitution of the Commonwealth 2 of Pennsylvania, authorizing an exclusion from taxation of a
- of Pennsylvania, authorizing an exclusion from taxation of a portion of the market value of residential real property; and
- 4 authorizing an exclusion from taxation of a portion of the
- 5 market value of all real property.
- 6 The General Assembly of the Commonwealth of Pennsylvania
- 7 hereby resolves as follows:
- 8 Section 1. The following amendment to the Constitution of
- 9 Pennsylvania is proposed in accordance with Article XI:
- 10 That section 2(b) of Article VIII be amended by adding a
- 11 clause to read:
- 12 § 2. Exemptions and special provisions.
- 13 \* \* \*
- 14 (b) The General Assembly may, by law:
- 15 \* \* \*
- 16 (vi) Authorize local taxing authorities to exclude from
- 17 <u>taxation either:</u>
- 18 (A) Up to \$15,000 of the market value of residential real

- 1 property; or
- (B) Up to \$10,000 of the market value of all real property. 2
- 3 A local taxing authority shall not increase the millage rate of
- 4 <u>its tax on real property to pay for either of the exclusions</u>
- 5 <u>authorized</u> by this clause.
- 6 \* \* \*