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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 994 Session of  
1993

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INTRODUCED BY REBER, DeLUCA, YANDRISEVITS, MILLER, FLICK,  
MICOZZIE, TULLI, BUNT, BROWN, NICKOL, E. Z. TAYLOR,  
ARMSTRONG, CLYMER, LAUB, HECKLER, L. I. COHEN AND LAUGHLIN,  
MARCH 25, 1993

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REFERRED TO COMMITTEE ON FINANCE, MARCH 25, 1993

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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 education 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.

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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) Establish standards and qualifications for a State  
4 personal income tax credit for education expenses incurred by  
5 parents or guardians for dependents attending a non-profit  
6 elementary or secondary school at which a resident of this  
7 Commonwealth may legally fulfill the compulsory attendance laws  
8 and which meets the requirements of Title VI of the Civil Rights  
9 Act of 1964 (Public Law 88-352, 78 Stat. 241).

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