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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# HOUSE RESOLUTION

No. 386 Session of  
2001

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INTRODUCED BY T. STEVENSON, TURZAI, COLEMAN, BARRAR,  
R. STEVENSON, THOMAS, GEORGE, JAMES, NAILOR, GODSHALL,  
READSHAW, ARGALL, FLICK, GORDNER, M. BAKER, VANCE, HERMAN,  
BASTIAN, CAPPELLI, CALTAGIRONE, DIGIROLAMO, SHANER, STERN,  
BUNT, MAYERNIK, ROEBUCK, SOLOBAY, YOUNGBLOOD, ZUG,  
McILHATTAN, McCALL, PETRARCA, WILT, GRUCELA, PIPPY, MARSICO,  
MACKERETH, BENNINGHOFF, SATHER, SCRIMENTI, DAILEY, SAYLOR,  
WOJNAROSKI, GEIST, ROBINSON, BROWNE, HORSEY, FRANKEL,  
HERSHEY, ROSS, STABACK, ARMSTRONG, CREIGHTON, JOSEPHS, TIGUE,  
S. MILLER, SEMMEL, PICKETT, HARHAI, LEH, HARHART, B. SMITH  
AND G. WRIGHT, DECEMBER 13, 2001

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REFERRED TO COMMITTEE ON RULES, DECEMBER 13, 2001

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## A RESOLUTION

1 Directing the Legislative Budget and Finance Committee to study  
2 the elimination or significant reduction of property taxes as  
3 a source of funding for local school districts; to review the  
4 policies of states and jurisdictions of the United States  
5 which have eliminated property taxes as a source of funding  
6 for local school districts; to determine the consequences of  
7 such an elimination or reduction on local taxing bodies and  
8 on this Commonwealth; and to make recommendations on  
9 alternative financing methods for schools.

10 WHEREAS, Property taxes levied by local school districts have  
11 become a tremendous burden upon homeowners and property owners  
12 in this Commonwealth; and

13 WHEREAS, Senior citizens and individuals on fixed incomes  
14 have been the most detrimentally affected by the property tax  
15 system; and

16 WHEREAS, Problems with fairness in the property tax system  
17 have dated back more than 30 years in parts of this



1 Commonwealth; and

2 WHEREAS, Several states and jurisdictions including Michigan  
3 have sought to eliminate or significantly reduce reliance on  
4 property taxes as a source of funding for local jurisdictions  
5 and found alternative funding sources for counties, school  
6 districts, municipalities and other local jurisdictions;  
7 therefore be it

8 RESOLVED, That the House of Representatives direct the  
9 Legislative Budget and Finance Committee to undertake a study of  
10 the property tax system in this Commonwealth in order to  
11 ascertain whether property taxes can and should be eliminated or  
12 significantly reduced as a source of funding for local school  
13 districts and, if so, to recommend alternative funding sources  
14 for those local school districts which are more fair and  
15 equitable to the citizens of this Commonwealth; and be it  
16 further

17 RESOLVED, That the Legislative Budget and Finance Committee  
18 initially review the policies of states and jurisdictions of the  
19 United States which have eliminated property taxes as a source  
20 of funding for local school districts and determine the  
21 consequences that such eliminations or reductions would have on  
22 local taxing bodies and on this Commonwealth; and be it further

23 RESOLVED, That the Legislative Budget and Finance Committee  
24 make recommendations of alternative funding sources for local  
25 school districts which are more fair and equitable, and no less  
26 fair or less equitable, to citizens of this Commonwealth than  
27 the current property tax system; and be it further

28 RESOLVED, That the Legislative Budget and Finance Committee  
29 report its findings and recommendations to the House of  
30 Representatives not later than June 30, 2002.