

## AMENDMENTS TO HOUSE BILL NO. 196

Sponsor: REPRESENTATIVE FIEDLER

Printer's No. 168

1 Amend Bill, page 1, line 1, by inserting after "integrated"  
2 and distinct

3 Amend Bill, page 1, line 4, by inserting after "requirements"  
4 ; and authorizing a graduated income tax

5 Amend Bill, page 4, lines 10 through 30; page 5, lines 1  
6 through 3; by striking out all of said lines on said pages and  
7 inserting

8 Section 2. The following distinct amendment to the  
9 Constitution of Pennsylvania is proposed in accordance with  
10 Article XI:

11 That section 1 of Article VIII be amended to read:

12 § 1. Uniformity of taxation.

13 [All] (a) Except as provided in subsection (b), all taxes  
14 shall be uniform, upon the same class of subjects, within the  
15 territorial limits of the authority levying the tax, and shall  
16 be levied and collected under general laws.

17 (b) Notwithstanding subsection (a), the General Assembly may  
18 by law provide for a graduated Commonwealth income tax employing  
19 non-uniform tax bases and rates and a political subdivision  
20 income tax employing non-uniform tax bases and rates, which  
21 shall include establishing the following income tiers, with each  
22 successively higher tier being subject to a higher rate of tax:

23 (1) A person with an annual income of less than  
24 \$250,000.

25 (2) A person with an annual income greater than \$250,000  
26 but less than \$1,000,000.

27 (3) A person with an annual income greater than  
28 \$1,000,000.

29 Section 3. (a) Upon the first passage by the General  
30 Assembly of these proposed constitutional amendments, the  
31 Secretary of the Commonwealth shall proceed immediately to  
32 comply with the advertising requirements of section 1 of Article  
33 XI of the Constitution of Pennsylvania and shall transmit the  
34 required advertisements to two newspapers in every county in  
35 which such newspapers are published in sufficient time after

1 passage of these proposed constitutional amendments.

2 (b) Upon the second passage by the General Assembly of these  
3 proposed constitutional amendments, the Secretary of the  
4 Commonwealth shall proceed immediately to comply with the  
5 advertising requirements of section 1 of Article XI of the  
6 Constitution of Pennsylvania and shall transmit the required  
7 advertisements to two newspapers in every county in which such  
8 newspapers are published in sufficient time after passage of  
9 these proposed constitutional amendments. The Secretary of the  
10 Commonwealth shall:

11 (1) Submit the proposed constitutional amendments under  
12 section 1 of this resolution to the qualified electors of  
13 this Commonwealth as a single ballot question at the first  
14 primary, general or municipal election which meets the  
15 requirements of and is in conformance with section 1 of  
16 Article XI of the Constitution of Pennsylvania and which  
17 occurs at least three months after the proposed  
18 constitutional amendments are passed by the General Assembly.

19 (2) Submit the proposed constitutional amendments under  
20 section 2 of this resolution to the qualified electors of  
21 this Commonwealth as separate ballot questions at the first  
22 primary, general or municipal election which meets the  
23 requirements of and is in conformance with section 1 of  
24 Article XI of the Constitution of Pennsylvania and which  
25 occurs at least three months after the proposed  
26 constitutional amendments are passed by the General Assembly.

27 Amend Bill, page 5, line 4, by striking out "these" and

28 inserting

29 the

30 Amend Bill, page 5, line 5, by inserting after "amendments"

31 under section 1