## AMENDMENTS TO HOUSE BILL NO. 196

## Sponsor: REPRESENTATIVE FIEDLER

Printer's No. 168

Amend Bill, page 1, line 1, by inserting after "integrated" 1 2 and distinct Amend Bill, page 1, line 4, by inserting after "requirements" 3 ; and authorizing a graduated income tax 4 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: That section 1 of Article VIII be amended to read: 11 § 1. Uniformity of taxation. 12 13 [All] (a) Except as provided in subsection (b), all taxes shall be uniform, upon the same class of subjects, within the 14 15 territorial limits of the authority levying the tax, and shall be levied and collected under general laws. 16 (b) Notwithstanding subsection (a), the General Assembly may 17 18 by law provide for a graduated Commonwealth income tax employing non-uniform tax bases and rates and a political subdivision 19 20 income tax employing non-uniform tax bases and rates, which shall include establishing the following income tiers, with each 21 successively higher tier being subject to a higher rate of tax: 22 23 (1) A person with an annual income of less than <u>\$250,000.</u> 24 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 \$1,000,000. 28 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 comply with the advertising requirements of section 1 of Article 32 XI of the Constitution of Pennsylvania and shall transmit the 33 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.

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

11 Submit the proposed constitutional amendments under (1) 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