

## AMENDMENTS TO HOUSE BILL NO. 196

Sponsor: REPRESENTATIVE RABB

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 further providing for exemption from taxation

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 1.1. The following distinct amendments to the  
9 Constitution of Pennsylvania are proposed in accordance with  
10 Article XI:

11 That section 2 of Article VIII be amended to read:

12 § 2. Exemptions and special provisions.

13 (a) The General Assembly may by law exempt from taxation:

14 (i) Actual places of regularly stated religious worship;

15 (ii) Actual places of burial, when used or held by a person  
16 or organization deriving no private or corporate profit  
17 therefrom and no substantial part of whose activity consists of  
18 selling personal property in connection therewith;

19 (iii) That portion of public property which is actually and  
20 regularly used for public purposes;

21 (iv) That portion of the property owned and occupied by any  
22 branch, post or camp of honorably discharged servicemen or  
23 servicewomen which is actually and regularly used for  
24 benevolent, charitable or patriotic purposes; and

25 (v) Institutions of purely public charity, but in the case  
26 of any real property tax exemptions only that portion of real  
27 property of such institution which is actually and regularly  
28 used for the purposes of the institution.

29 (b) The General Assembly may, by law:

30 (i) Establish standards and qualifications for private  
31 forest reserves, agricultural reserves, and land actively  
32 devoted to agricultural use, and make special provision for the  
33 taxation thereof;

34 (ii) Establish as a class or classes of subjects of taxation  
35 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  
31 refurbishing or renovating of other deteriorating residences or  
32 the construction of new residences.

33 (vi) Authorize local taxing authorities to exclude from  
34 taxation an amount based on the assessed value of homestead  
35 property. The exclusions authorized by this clause shall not  
36 exceed 100% of the assessed value of each homestead property  
37 within a local taxing jurisdiction. A local taxing authority may  
38 not increase the millage rate of its tax on real property to pay  
39 for these exclusions.

40 (c) Citizens and residents of this Commonwealth, who served  
41 in any war or armed conflict in which the United States was  
42 engaged and were honorably discharged or released under  
43 honorable circumstances from active service, shall be exempt  
44 from the payment of all real property taxes upon the residence  
45 occupied by the said citizens and residents of this Commonwealth  
46 imposed by the Commonwealth of Pennsylvania or any of its  
47 political subdivisions if, as a result of military service, they  
48 are blind, paraplegic or double or quadruple amputees or have a  
49 service-connected disability declared by the United States  
50 Veterans Administration or its successor to be a total or 100%  
51 permanent disability, and if the State Veterans' Commission

1 determines that such persons are in need of the tax exemptions  
2 granted herein. This exemption shall be extended to the  
3 unmarried surviving spouse upon the death of an eligible veteran  
4 provided that the State Veterans' Commission determines that  
5 such person is in need of the exemption.

6 (d) A person shall not be subject to a tax on income if the  
7 person's income is less than \$50,000 annually.

8 Section 3. (a) Upon the first passage by the General  
9 Assembly of these proposed constitutional amendments, the  
10 Secretary of the Commonwealth shall proceed immediately to  
11 comply with the advertising requirements of section 1 of Article  
12 XI of the Constitution of Pennsylvania and shall transmit the  
13 required advertisements to two newspapers in every county in  
14 which such newspapers are published in sufficient time after  
15 passage of these proposed constitutional amendments.

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

25 (1) Submit the proposed constitutional amendments under  
26 section 1 of this resolution to the qualified electors of  
27 this Commonwealth as a single ballot question at the first  
28 primary, general or municipal election which meets the  
29 requirements of and is in conformance with section 1 of  
30 Article XI of the Constitution of Pennsylvania and which  
31 occurs at least three months after the proposed  
32 constitutional amendments are passed by the General Assembly

33 (2) Submit the proposed constitutional amendments under  
34 section 1.1 of this resolution to the qualified electors of  
35 this Commonwealth as separate ballot questions at the first  
36 primary, general or municipal election which meets the  
37 requirements of and is in conformance with section 1 of  
38 Article XI of the Constitution of Pennsylvania and which  
39 occurs at least three months after the proposed  
40 constitutional amendments are passed by the General Assembly.

41 Amend Bill, page 5, line 4, by striking out "these" and  
42 inserting

43 the

44 Amend Bill, page 5, line 5, by inserting after "amendments"  
45 under section 1