

AMENDMENTS TO HOUSE BILL NO. 196

Sponsor: REPRESENTATIVE HARRIS

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 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 2. The following distinct amendment to the
9 Constitution of Pennsylvania is 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

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

(d) The initial \$50,000 of annual personal income shall be excluded from personal income taxation.

Section 3. (a) Upon the first 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.

(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:

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

(2) Submit the proposed constitutional amendment under section 2 of this resolution to the qualified electors of this Commonwealth as a separate ballot question at the first primary, general or municipal election which meets the requirements of and is in conformance with section 1 of Article XI of the Constitution of Pennsylvania and which occurs at least three months after the proposed constitutional amendment is passed by the General Assembly.

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

the

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