

AMENDMENTS TO HOUSE BILL NO. 196

Sponsor: REPRESENTATIVE KENYATTA

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 (vii) Provide for different rates of taxation on residential
41 and non-residential property.

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

1 Veterans Administration or its successor to be a total or 100%
2 permanent disability, and if the State Veterans' Commission
3 determines that such persons are in need of the tax exemptions
4 granted herein. This exemption shall be extended to the
5 unmarried surviving spouse upon the death of an eligible veteran
6 provided that the State Veterans' Commission determines that
7 such person is in need of the exemption.

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