

## AMENDMENTS TO SENATE BILL NO. 2

Sponsor: SENATOR BOSCOLA

Printer's No. 86

1 Amend Bill, page 1, prior passage line, by striking out "J.R.  
2 2020-4" and inserting

3 NONE

4 Amend Bill, page 1, line 6, by striking out "and,"

5 Amend Bill, page 1, line 7, by striking out the period after  
6 "management" and inserting

7 ; and, in taxation and finance, further providing for expiration  
8 of authority to levy and collect real property taxes on  
9 homesteads and farmsteads.

10 Amend Bill, page 3, by inserting between lines 8 and 9

11 (3) That Article VIII be amended by adding a section to  
12 read:

13 § 18. Expiration of authority to levy or collect real property  
14 taxes on homesteads and farmsteads.

15 (a) No school district may levy a real property tax on a  
16 homestead or farmstead after June 30, 2026. This subsection  
17 shall not prohibit a school district from collecting a tax  
18 levied prior to June 30, 2026.

19 (b) The Legislature shall, by general law, provide annually  
20 each school district with maintenance and support in an amount  
21 at least equal to the real property tax collected by the school  
22 district on homesteads and farmsteads during the fiscal year  
23 ending June 30, 2026, less the annual debt service legally  
24 obligated to be paid by the school district during the fiscal  
25 year ending June 30, 2026. The maintenance and support of school  
26 districts may include, but need not be limited to:

27 (1) A State tax on each separate sale at retail of tangible  
28 personal property or services in this Commonwealth.

29 (2) A State tax on the receipt of income by every resident  
30 individual, estate or trust.

31 (3) A local tax on the receipt of income by every resident  
32 individual, estate or trust.

33 (4) A local tax on earned income and net profits.

1 (c) Under no circumstances may the General Assembly provide,  
2 by general, local or special law, for a real property tax on a  
3 homestead or farmstead.

4 (d) Except for taxes imposed under subsection (b)(3) and  
5 (4), all proceeds from other taxes imposed under subsection (b),  
6 shall be deposited into a separate fund in the State Treasury,  
7 to be known as the Stabilization of Education Fund, and shall be  
8 used for the purpose of the maintenance and support of school  
9 districts required under subsection (a). The money in the fund  
10 may not be diverted by transfer or otherwise to any other  
11 purpose.

12 Amend Bill, page 4, by inserting after line 19

13 (3) Submit the proposed constitutional amendment under  
14 section 1(3) of this resolution to the qualified electors of  
15 this Commonwealth as a separate ballot question at the first  
16 primary, general or municipal election which meets the  
17 requirements of and is in conformance with section 1 of  
18 Article XI of the Constitution of Pennsylvania and which  
19 occurs at least three months after the proposed  
20 constitutional amendment is passed by the General Assembly.