

## AMENDMENTS TO SENATE BILL NO. 457

Sponsor: SENATOR BOSCOLA

Printer's No. 488

1 Amend Bill, page 1, line 1, by inserting after "amendments"  
2 and a separate and distinct amendment

3 Amend Bill, page 1, line 5, by inserting after "General"  
4 ; and providing for expiration of authority to levy or collect  
5 real property taxes on homesteads and farmsteads

6 Amend Bill, page 1, line 8, by inserting after "following"  
7 integrated

8 Amend Bill, page 2, by inserting between lines 29 and 30

9 Section 2. The following separate and distinct amendment to  
10 the Constitution of Pennsylvania is proposed in accordance with  
11 Article XI:

12 That Article VIII be amended by adding a section to 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.

34 (c) Under no circumstances may the General Assembly provide,  
35 by general, local or special law, for a real property tax on a

1 homestead or farmstead.

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

10 Amend Bill, page 2, line 30, by striking out "2" and  
11 inserting

12 3

13 Amend Bill, page 3, line 1, by striking out "these" and  
14 inserting

15 the

16 Amend Bill, page 3, line 1, by inserting after "proposed"  
17 integrated

18 Amend Bill, page 3, line 1, by inserting after "amendments"  
19 under section 1 of this resolution

20 Amend Bill, page 3, line 7, by striking out "these" and  
21 inserting

22 the

23 Amend Bill, page 3, line 7, by inserting after "proposed"  
24 integrated

25 Amend Bill, page 3, line 7, by inserting after "amendments"  
26 under section 1 of this resolution

27 Amend Bill, page 3, line 8, by striking out "these" and  
28 inserting

29 the

30 Amend Bill, page 3, line 9, by inserting after "proposed"  
31 integrated

32 Amend Bill, page 3, line 9, by inserting after "amendments"  
33 under section 1 of this resolution

34 Amend Bill, page 3, line 15, by striking out "these" and

1 inserting  
2 the  
3 Amend Bill, page 3, line 15, by inserting after "proposed"  
4 integrated  
5 Amend Bill, page 3, line 15, by inserting after "amendments"  
6 under section 1 of this resolution  
7 Amend Bill, page 3, line 16, by striking out "these" and  
8 inserting  
9 the  
10 Amend Bill, page 3, line 16, by inserting after "proposed"  
11 integrated  
12 Amend Bill, page 3, line 17, by inserting after "amendments"  
13 under section 1 of this resolution  
14 Amend Bill, page 3, line 17, by inserting after  
15 "Commonwealth"  
16 as a single ballot question  
17 Amend Bill, page 3, line 21, by inserting after "proposed"  
18 integrated  
19 Amend Bill, page 3, line 21, by inserting after "amendments"  
20 under section 1 of this resolution  
21 Amend Bill, page 3, by inserting after line 22  
22 Section 4. (a) Upon the first passage by the General  
23 Assembly of the proposed constitutional amendment under section  
24 2 of this resolution, the Secretary of the Commonwealth shall  
25 proceed immediately to comply with the advertising requirements  
26 of section 1 of Article XI of the Constitution of Pennsylvania  
27 and shall transmit the required advertisements to two newspapers  
28 in every county in which such newspapers are published in  
29 sufficient time after passage of the proposed constitutional  
30 amendment under section 2 of this resolution.  
31 (b) Upon the second passage by the General Assembly of the  
32 proposed constitutional amendment under section 2 of this  
33 resolution, the Secretary of the Commonwealth shall proceed  
34 immediately to comply with the advertising requirements of  
35 section 1 of Article XI of the Constitution of Pennsylvania and  
36 shall transmit the required advertisements to two newspapers in  
37 every county in which such newspapers are published in

1 sufficient time after passage of the proposed constitutional  
2 amendment under section 2 of this resolution. The Secretary of  
3 the Commonwealth shall submit the proposed constitutional  
4 amendment under section 2 of this resolution to the qualified  
5 electors of this Commonwealth at the first primary, general or  
6 municipal election which meets the requirements of and is in  
7 conformance with section 1 of Article XI of the Constitution of  
8 Pennsylvania and which occurs at least three months after the  
9 proposed constitutional amendment under section 2 of this  
10 resolution is passed by the General Assembly.