

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE RESOLUTION

No. 80

Session of
2001

INTRODUCED BY ORIE, MAY 29, 2001

REFERRED TO FINANCE, MAY 29, 2001

A CONCURRENT RESOLUTION

1 Directing the Joint State Government Commission to establish a
2 task force to study the elimination or significant reduction
3 of property taxes as a source of funding for local
4 jurisdictions; to review the policies of states and
5 jurisdictions of the United States which have eliminated
6 property taxes as a source of funding for local
7 jurisdictions; to determine the consequences of such an
8 elimination or reduction on local taxing bodies and on this
9 Commonwealth; and to make recommendations on alternative
10 financing methods for schools, municipalities and other local
11 jurisdictions.

12 WHEREAS, Property taxes levied by local jurisdictions
13 including counties, school districts and municipalities have
14 become a tremendous burden upon homeowners and property owners
15 in this Commonwealth; and

16 WHEREAS, Senior citizens and individuals on fixed incomes
17 have been the most detrimentally affected by the property tax
18 system; and

19 WHEREAS, Problems with fairness in the property tax system
20 have dated back more than 30 years in parts of this Commonwealth
21 and most recently in Allegheny County as a result of a court-
22 ordered reassessment process; and

1 WHEREAS, Several states and jurisdictions including Michigan
2 have sought to eliminate or significantly reduce reliance on
3 property taxes as a source of funding for local jurisdictions
4 and find alternative funding sources for counties, school
5 districts, municipalities and other local jurisdictions;
6 therefore be it

7 RESOLVED (the House of Representatives concurring), That the
8 General Assembly direct the Joint State Government Commission to
9 establish a task force of four members of the Senate and four
10 members of the House of Representatives to undertake a study of
11 the property tax system in this Commonwealth in order to
12 ascertain whether property taxes can and should be eliminated or
13 significantly reduced as a source of funding for local
14 jurisdictions and, if so, to recommend alternative funding
15 sources for those local jurisdictions which are more fair and
16 equitable to the citizens of this Commonwealth; and be it
17 further

18 RESOLVED, That the President pro tempore and Minority Leader
19 of the Senate and the Speaker and Minority Leader of the House
20 of Representatives each appoint two members to the task force;
21 and be it further

22 RESOLVED, That the task force initially review the policies
23 of states and jurisdictions of the United States which have
24 eliminated property taxes as a source of funding for local
25 jurisdictions and determine the consequences that such
26 eliminations or reductions would have on local taxing bodies and
27 on this Commonwealth; and be it further

28 RESOLVED, That the task force make recommendations of
29 alternative funding sources for local jurisdictions which are
30 more fair and equitable, and no less fair or less equitable, to

1 citizens of this Commonwealth than the current property tax
2 system; and be it further

3 RESOLVED, That the task force be authorized to create an
4 advisory committee composed of individuals deemed appropriate by
5 the task force to assist the task force; and be it further

6 RESOLVED, That the task force report its findings and
7 recommendations to the General Assembly as soon as possible.