

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1796

Session of
1991

INTRODUCED BY GERLACH, CAWLEY, TIGUE, FOSTER, NYCE, ARMSTRONG,
NOYE, NAILOR, ANGSTADT, JADLOWIEC, TRELLO, STABACK,
TANGRETTI, HALUSKA, MERRY, MICOZZIE, MUNDY, COLAIZZO, HERMAN,
HANNA, GODSHALL, MARSICO, SCHEETZ, BUSH, BARLEY, HECKLER,
SEMMELE, CLARK, TRICH, HAYES, LEE, MELIO, ARGALL, HERSHEY,
STETLER, BUNT, D. W. SNYDER, TOMLINSON, CARONE, FOX, WOZNIAK,
FLICK, ALLEN, KREBS, REBER, ULIANA, DENT AND LAWLESS,
JUNE 26, 1991

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 26, 1991

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2 of Pennsylvania, further providing for the establishment of
3 standards for exempting from taxation a portion of the market
4 value of real property.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby resolves as follows:

7 Section 1. The following amendment to the Constitution of
8 Pennsylvania is proposed in accordance with Article XI:

9 That section 2(b) of Article VIII be amended by adding a
10 clause to read:

11 § 2. Exemptions and special provisions.

12 * * *

13 (b) The General Assembly may, by law:

14 * * *

15 (vi) Establish standards by which local taxing authorities

1 may exempt from taxation a portion of the market value of all
2 improved real property. Although applicable to all property
3 uses, this exemption shall be fixed at such an amount that the
4 aggregate reduction in the market values of residential property
5 in the jurisdiction does not exceed 35% of the total market
6 value of residential property in the jurisdiction. This
7 exemption may only be granted by local taxing authorities that
8 levy and collect a local personal income tax.

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