THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL No. $1535_{1997}^{Session of}$

INTRODUCED BY ITKIN, HENNESSEY, COY, FLICK, RUBLEY, GODSHALL, COWELL, PRESTON, TIGUE, STABACK, SHANER, KIRKLAND, BOYES, MELIO, MCCALL, TRELLO AND COLAFELLA, MAY 28, 1997

REFERRED TO COMMITTEE ON FINANCE, MAY 28, 1997

A JOINT RESOLUTION

1 2 3	Proposing an amendment to the Constitution of the Commonwealth of Pennsylvania, further providing for tax exemptions for charitable institutions.
4	The General Assembly of the Commonwealth of Pennsylvania
5	hereby resolves as follows:
6	Section 1. The following amendment to the Constitution of
7	Pennsylvania is proposed in accordance with Article XI:
8	That section 2(a) of Article VIII be amended to read:
9	§ 2. Exemptions and special provisions.
10	(a) The General Assembly may by law exempt from taxation:
11	(i) Actual places of regularly stated religious worship;
12	(ii) Actual places of burial, when used or held by a person
13	or organization deriving no private or corporate profit
14	therefrom and no substantial part of whose activity consists of
15	selling personal property in connection therewith;
16	(iii) That portion of public property which is actually and
17	regularly used for public purposes;

(iv) That portion of the property owned and occupied by any
branch, post or camp of honorably discharged servicemen or
servicewomen which is actually and regularly used for
benevolent, charitable or patriotic purposes; and

5 (v) Institutions of [purely] public charity, <u>as defined by</u> 6 <u>the General Assembly</u>, but in the case of any real property tax 7 exemptions only that portion of real property of such 8 institution which is actually and regularly used for the 9 purposes of the institution.

10 * * *

11 Section 2. (a) Upon the first passage by the General Assembly of this proposed constitutional amendment, the 12 13 Secretary of the Commonwealth shall proceed immediately to 14 comply with the advertising requirements of section 1 of Article 15 XI of the Constitution of Pennsylvania and shall transmit the 16 required advertisements to two newspapers in every county in 17 which such newspapers are published in sufficient time after 18 passage of this proposed constitutional amendment.

19 (b) Upon the second passage by the General Assembly of this 20 proposed constitutional amendment, the Secretary of the 21 Commonwealth shall proceed immediately to comply with the 22 advertising requirements of section 1 of Article XI of the 23 Constitution of Pennsylvania and shall transmit the required 24 advertisements to two newspapers in every county in which such 25 newspapers are published in sufficient time after passage of this proposed constitutional amendment. The Secretary of the 26 27 Commonwealth shall submit this proposed constitutional amendment 28 to the qualified electors of this Commonwealth at the first 29 primary, general or municipal election occurring at least three 30 months after the proposed constitutional amendment is passed by 19970H1535B1858 - 2 -

- 1 the General Assembly which meets the requirements of and is in
- 2 conformance with section 1 of Article XI of the Constitution of
- 3 Pennsylvania.