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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 82

Session of  
2007

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INTRODUCED BY TOMLINSON, ERICKSON AND WONDERLING,  
FEBRUARY 13, 2007

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REFERRED TO FINANCE, FEBRUARY 13, 2007

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A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth  
2 of Pennsylvania, further providing for taxation exemptions  
3 and special provisions.

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(b) of Article VIII be amended to read:

9 § 2. Exemptions and special provisions.

10 \* \* \*

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

12 (i) Establish standards and qualifications for private  
13 forest reserves, agricultural reserves, and land actively  
14 devoted to agricultural use, and make special provision for the  
15 taxation thereof;

16 (ii) Establish as a class or classes of subjects of taxation  
17 the property or privileges of persons who, because of age,

1 disability, infirmity or poverty are determined to be in need of  
2 tax exemption or of special tax provisions, and for any such  
3 class or classes, uniform standards and qualifications. The  
4 Commonwealth, or any other taxing authority, may adopt or employ  
5 such class or classes and standards and qualifications, and  
6 except as herein provided may impose taxes, grant exemptions, or  
7 make special tax provisions in accordance therewith. No  
8 exemption or special provision shall be made under this clause  
9 with respect to taxes upon the sale or use of personal property,  
10 and no exemption from any tax upon real property shall be  
11 granted by the General Assembly under this clause unless the  
12 General Assembly shall provide for the reimbursement of local  
13 taxing authorities by or through the Commonwealth for revenue  
14 losses occasioned by such exemption;

15 (iii) Establish standards and qualifications by which local  
16 taxing authorities may make uniform special tax provisions  
17 applicable to a taxpayer for a limited period of time to  
18 encourage improvement of deteriorating property or areas by an  
19 individual, association or corporation, or to encourage  
20 industrial development by a non-profit corporation; and

21 (iv) Make special tax provisions on any increase in value of  
22 real estate resulting from residential construction. Such  
23 special tax provisions shall be applicable for a period not to  
24 exceed two years.

25 (v) Establish standards and qualifications by which local  
26 taxing authorities in counties of the first and second class may  
27 make uniform special real property tax provisions applicable to  
28 taxpayers who are longtime owner-occupants as shall be defined  
29 by the General Assembly of residences in areas where real  
30 property values have risen markedly as a consequence of the

1 refurbishing or renovating of other deteriorating residences or  
2 the construction of new residences.

3 (vi) Authorize local taxing authorities to exclude from  
4 taxation an amount based on the assessed value of homestead  
5 property. The exclusions authorized by this clause shall not  
6 exceed one-half of the median assessed value of all homestead  
7 property within a local taxing jurisdiction. A local taxing  
8 authority may not increase the millage rate of its tax on real  
9 property to pay for these exclusions.

10 (vii) Establish standards and qualifications by which local  
11 taxing authorities may make real property tax assessments based  
12 upon an owner's cost of acquisition of the property. This clause  
13 shall not include transfers of principal residence or farmland  
14 between spouses or between parents and children.

15 \* \* \*

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

24 (b) Upon the second passage by the General Assembly of this  
25 proposed constitutional amendment, the Secretary of the  
26 Commonwealth shall proceed immediately to comply with the  
27 advertising requirements of section 1 of Article XI of the  
28 Constitution of Pennsylvania and shall transmit the required  
29 advertisements to two newspapers in every county in which such  
30 newspapers are published in sufficient time after passage of

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