
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 186 Session of
2007

INTRODUCED BY FUMO, O'PAKE, FONTANA, COSTA, WASHINGTON, KITCHEN,
LOGAN, TARTAGLIONE, KASUNIC, C. WILLIAMS, WOZNIAK AND STACK,
MARCH 6, 2007

REFERRED TO FINANCE, MARCH 6, 2007

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2 of Pennsylvania, authorizing the imposition of a graduated
3 income tax.

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 1 of Article VIII be amended to read:

9 § 1. Uniformity of taxation.

10 [All] (a) Except for income taxes under subsection (b), all
11 taxes shall be uniform, upon the same class of subjects, within
12 the territorial limits of the authority levying the tax, and
13 shall be levied and collected under general laws.

14 (b) For taxable income of \$250,000 or more, the General
15 Assembly may by law provide for the taxation of income based on
16 an increasing rate for a higher level of income, except that in
17 no case shall the highest rate of taxation be greater than twice

1 the base rate.

2 Section 2. (a) Upon the first passage by the General
3 Assembly of this proposed constitutional amendment, the
4 Secretary of the Commonwealth shall proceed immediately to
5 comply with the advertising requirements of section 1 of Article
6 XI of the Constitution of Pennsylvania and shall transmit the
7 required advertisements to two newspapers in every county in
8 which such newspapers are published in sufficient time after
9 passage of this proposed constitutional amendment.

10 (b) Upon the second passage by the General Assembly of this
11 proposed constitutional amendment, the Secretary of the
12 Commonwealth shall proceed immediately to comply with the
13 advertising requirements of section 1 of Article XI of the
14 Constitution of Pennsylvania and shall transmit the required
15 advertisements to two newspapers in every county in which such
16 newspapers are published in sufficient time after passage of
17 this proposed constitutional amendment. The Secretary of the
18 Commonwealth shall submit this proposed constitutional amendment
19 to the qualified electors of this Commonwealth at the first
20 primary, general or municipal election which meets the
21 requirements of and is in conformance with section 1 of Article
22 XI of the Constitution of Pennsylvania and which occurs at least
23 three months after the proposed constitutional amendment is
24 passed by the General Assembly.