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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 424 Session of  
2021

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INTRODUCED BY DiSANTO, ARGALL, MARTIN, PHILLIPS-HILL, STEFANO,  
AUMENT, BOSCOLA, SCAVELLO, BAKER, MASTRIANO, PITTMAN AND  
J. WARD, MARCH 15, 2021

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REFERRED TO FINANCE, MARCH 15, 2021

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A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth  
2 of Pennsylvania, providing for expiration of authority to  
3 levy or collect real property taxes.

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 (1) That Article VIII be amended by adding a section to  
9 read:

10 § 18. Expiration of authority to levy or collect real property  
11 taxes.

12 (a) No school district may levy a tax on real property after  
13 June 30, 2024. This subsection shall not prohibit a school  
14 district from collecting a tax levied prior to June 30, 2024.

15 (b) The Legislature shall, by general law, provide annually  
16 each school district with maintenance and support in an amount  
17 at least equal to the real property tax collected by the school

1 district on real property during the fiscal year ending June 30,  
2 2024, less the annual debt service legally obligated to be paid  
3 by the school district during the fiscal year ending June 30,  
4 2024. The maintenance and support of school districts may  
5 include, but need not be limited to:

6 (1) A State tax on each separate sale at retail of tangible  
7 personal property or services in this Commonwealth.

8 (2) A State tax on the receipt of income by every resident  
9 individual, estate or trust.

10 (3) A local tax on the receipt of income by every resident  
11 individual, estate or trust.

12 (4) A local tax on earned income and net profits.

13 (c) Under no circumstances may the General Assembly provide,  
14 by general, local or special law, for a tax on real property.

15 (d) Except for taxes imposed under subsection (b)(3) and  
16 (4), all proceeds from other taxes imposed under subsection (b),  
17 shall be deposited in a separate fund in the State Treasury, to  
18 be known as the Stabilization of Education Fund, and shall be  
19 used for the purpose of the maintenance and support of school  
20 districts required under subsection (a). The money in the fund  
21 may not be diverted by transfer or otherwise to any other  
22 purpose.

23 Section 2. (a) Upon the first passage by the General  
24 Assembly of this proposed constitutional amendment, the  
25 Secretary of the Commonwealth shall proceed immediately to  
26 comply with the advertising requirements of section 1 of Article  
27 XI of the Constitution of Pennsylvania and shall transmit the  
28 required advertisements to two newspapers in every county in  
29 which such newspapers are published in sufficient time after  
30 passage of this proposed constitutional amendment.

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