

LEGISLATIVE REFERENCE BUREAU

L.R.B. Form No. 4 (Rev. 3/25/10)

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No. _____

LEGISLATIVE REFERENCE BUREAU

A JOINT RESOLUTION

Proposing an amendment to the Constitution of the Commonwealth of Pennsylvania, providing for special tax provisions relating to certain long-term care expenses.

INTRODUCED _____ 20____

By _____ District NO. _____

By _____ District NO. _____

By _____ District NO. _____

By _____ District NO. _____

See next page for additional co-sponsors.

Referred to Committee on	
Date _____	20____
Reported _____	20____
As Committed-Amended	
Recommendation	

By Hon. _____	

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2 of Pennsylvania, providing for special tax provisions
3 relating to certain long-term care expenses.

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

6 That section 2(b) of Article VIII be amended to read:

7 § 2. Exemptions and special provisions.

8 * * *

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

10 (i) Establish standards and qualifications for private
11 forest reserves, agricultural reserves, and land actively
12 devoted to agricultural use, and make special provision for the
13 taxation thereof[;]_.

14 (ii) Establish as a class or classes of subjects of taxation
15 the property or privileges of persons who, because of age,
16 disability, infirmity or poverty are determined to be in need of
17 tax exemption or of special tax provisions, and for any such

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

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

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

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

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

8 (vii) Establish standards and qualifications for a State
9 personal income tax credit for long-term care premiums paid by
10 an individual.

11 * * *

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

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

1 months after the proposed constitutional amendment is passed by
2 the General Assembly.