

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## SENATE BILL

No. 1102 Session of  
2006

INTRODUCED BY FUMO, WASHINGTON, FONTANA, O'PAKE, TARTAGLIONE,  
BOSCOLA, KITCHEN, C. WILLIAMS, KASUNIC, COSTA, MUSTO, LOGAN,  
LAVALLE, A. WILLIAMS, FERLO, WOZNIAK, STOUT, HUGHES, STACK  
AND MELLOW, MARCH 16, 2006

REFERRED TO FINANCE, MARCH 16, 2006

## 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.