

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# HOUSE BILL

## No. 2135

Session of  
1989

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INTRODUCED BY DeLUCA, KASUNIC, VAN HORNE, HALUSKA, BELARDI,  
MELIO, JACKSON, PESCI, TANGRETTI, JOSEPHS, MRKONIC, MARKOSEK,  
KOSINSKI, OLASZ, PRESSMANN, COLAFELLA, PISTELLA, SEMMEL,  
WOGAN, JOHNSON, LAUGHLIN, TELEK, MERRY, MORRIS, LINTON,  
S. H. SMITH, BUNT, FLEAGLE, SAURMAN, TRELLO, SERAFINI, STISH,  
ITKIN, VEON AND RICHARDSON, NOVEMBER 29, 1989

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REFERRED TO COMMITTEE ON STATE GOVERNMENT, NOVEMBER 29, 1989

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## A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth  
2 of Pennsylvania, authorizing special tax provisions to abate  
3 an increase in tax on owner-occupied residential real  
4 property when improvements or additions are made to the  
5 property.

6 The General Assembly of the Commonwealth of Pennsylvania  
7 hereby resolves as follows:

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

10 That section 2(b) of Article VIII be amended by adding a  
11 clause to read:

12 § 2. Exemptions and special provisions.

13 \* \* \*

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

15 \* \* \*

16 (vi) Make special tax provisions abating an increase in tax  
17 on owner-occupied residential real property by reason of

1 improvements or additions to the property which increase its  
2 value, thereby encouraging owner-occupied residential real  
3 property owners to make such improvements or additions. The  
4 special tax provisions shall place a monetary limit on the  
5 improvements or additions for which an increase in tax is abated  
6 and shall limit the abatement to a period not to exceed five  
7 years.

8 \* \* \*