

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1333

Session of
1999

INTRODUCED BY GODSHALL, BAKER, BELARDI, BUNT, CALTAGIRONE,
CLYMER, L. I. COHEN, M. COHEN, CORRIGAN, COY, DeLUCA, DRUCE,
FLICK, FRANKEL, FREEMAN, JOSEPHS, LAUGHLIN, LEDERER,
McILHATTAN, ORIE, PESCI, RAMOS, READSHAW, SEMMEL, SEYFERT,
SHANER, SOLOBAY, STABACK, STEVENSON, E. Z. TAYLOR, J. TAYLOR,
TRELLO, WALKO, WILT, YOUNGBLOOD AND BROWNE, APRIL 20, 1999

REFERRED TO COMMITTEE ON FINANCE, APRIL 20, 1999

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

9 § 2. Exemptions and special provisions.

10 * * *

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

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

16 (ii) Establish as a class or classes of subjects of taxation

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

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

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

26 (v) Establish standards and qualifications by which local
27 taxing authorities in counties of the first and second class may
28 make uniform special real property tax provisions applicable to
29 taxpayers who are longtime owner-occupants as shall be defined
30 by the General Assembly of residences in areas where real

1 property values have risen markedly as a consequence of the
2 refurbishing or renovating of other deteriorating residences or
3 the construction of new residences.

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

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

14 * * *

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

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

1 Commonwealth shall submit this proposed constitutional amendment
2 to the qualified electors of this Commonwealth at the first
3 primary, general or municipal election occurring at least three
4 months after the proposed constitutional amendment is passed by
5 the General Assembly which meets the requirements of and is in
6 conformance with section 1 of Article XI of the Constitution of
7 Pennsylvania.