

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL**No. 2199** Session of
2008

INTRODUCED BY YEWIC, ROHRER, MAHONEY, BASTIAN, CREIGHTON,
GABIG, ROAE, COX, QUIGLEY, MANTZ AND SEIP, JANUARY 28, 2008

REFERRED TO COMMITTEE ON FINANCE, JANUARY 28, 2008

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2 of Pennsylvania, abolishing the school property tax on homes
3 and farms and limiting the school property tax on commercial
4 and recreational properties.

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

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

10 That Article VIII be amended by adding a section to read:

11 § 18. School property tax.

12 (a) The school property tax on homes and farms is hereby
13 abolished. No school property tax shall be assessed, levied or
14 collected in any amount whatsoever on any home or farm after
15 June 30, 2011, or after the effective date of this section,
16 whichever is later.

17 (b) Except as otherwise provided in this section, the school
18 property tax on commercial and recreational properties in a

1 school district may not exceed the millage levied on the
2 commercial and recreational properties for the tax year when
3 this section takes effect unless the school district assesses,
4 levies and collects a lesser percentage of such millage, in
5 which case, the percentage must be uniform for all commercial
6 and recreational properties.

7 (c) This section shall not apply to real property taxes
8 levied by counties or municipalities for purposes unrelated to
9 education.

10 (d) As used in this section, the following words and phrases
11 shall have the meanings given to them in this subsection:

12 "Commercial or recreational property." Any real property
13 other than a home or a farm.

14 "Farm." The entire tract of a farm, including the buildings
15 and structures, which is used as the domicile of the owner
16 thereof or an immediate family member, which contains at least
17 ten contiguous acres and which is primarily used to house,
18 produce and store animals raised and farm products produced on
19 that farm for purposes of commercial agricultural production.

20 "Home." A dwelling, including the entire tract of land on
21 which the dwelling is located, which is primarily used as the
22 domicile of an individual who is an owner or immediate family
23 member of an owner thereof.

24 "School property tax." A real property tax that is imposed
25 in whole or in part for the purpose of funding public education.

26 Section 2. (a) Upon the first passage by the General
27 Assembly of this proposed constitutional amendment, the
28 Secretary of the Commonwealth shall proceed immediately to
29 comply with the advertising requirements of section 1 of Article
30 XI of the Constitution of Pennsylvania and shall transmit the

1 required advertisements to two newspapers in every county in
2 which such newspapers are published in sufficient time after
3 passage of this proposed constitutional amendment.

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