
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1871 Session of
2015

INTRODUCED BY TAYLOR, W. KELLER, WHITE, THOMAS, O'BRIEN,
DRISCOLL, BOYLE, NEILSON, GODSHALL, COHEN, YOUNGBLOOD,
DeLISSIO AND ROSS, MARCH 15, 2016

REFERRED TO COMMITTEE ON FINANCE, MARCH 15, 2016

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2 of Pennsylvania, in taxation and finance, further providing
3 for exemptions and special provisions.

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 by adding a
9 paragraph to read:

10 § 2. Exemptions and special provisions.

11 * * *

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

13 * * *

14 (vii) Permit the City of Philadelphia to impose taxes for
15 the benefit of the City of Philadelphia on real estate used for
16 business purposes at a tax rate that exceeds the tax rate
17 applicable to other real estate, in accordance with the

1 following:

2 (A) So long as a rate variance is in effect, the rate
3 applicable to other real estate may not vary by more than
4 fifteen percent from the rate applicable to real estate used for
5 business purposes.

6 (B) The General Assembly may require the City of
7 Philadelphia to reduce the aggregate revenue from other taxes
8 imposed for the benefit of the City of Philadelphia both on
9 businesses and any wage and net profits tax by the amount of any
10 real estate tax revenues attributable to the variance.

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

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

1 XI of the Constitution of Pennsylvania and which occurs at least
2 three months after the proposed constitutional amendment is
3 passed by the General Assembly.