

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, ROSS, M. DALEY AND KILLION, MARCH 15, 2016

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES, AS AMENDED, JUNE 14, 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 A CITY OF THE FIRST <--
15 CLASS to impose taxes for the benefit of the City of <--
16 Philadelphia CITY OF THE FIRST CLASS on real estate used for <--
17 business purposes at a tax rate that exceeds the tax rate

1 applicable to other real estate, in accordance with the
2 following:

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

7 (B) The General Assembly ~~may~~ SHALL require the ~~City of~~ <--
8 ~~Philadelphia~~ CITY OF THE FIRST CLASS to reduce the aggregate <--
9 revenue from other taxes imposed for the benefit of the ~~City of~~ <--
10 ~~Philadelphia~~ CITY OF THE FIRST CLASS both on businesses and any <--
11 wage and net profits tax by the amount of any real estate tax
12 revenues attributable to the variance.

13 * * * <--

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

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

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