
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE RESOLUTION

No. 83 Session of
2019

INTRODUCED BY T. DAVIS, READSHAW, KORTZ, PASHINSKI, WARREN,
HILL-EVANS, FREEMAN AND NEILSON, FEBRUARY 11, 2019

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 11, 2019

A RESOLUTION

1 Directing the Legislative Budget and Finance Committee to
2 conduct a study and issue a report on the establishment of
3 charitable funds created and maintained by municipalities,
4 counties or school districts for public projects to which
5 taxpayers may donate in exchange for property tax credits.

6 WHEREAS, Property taxes are an issue of great concern to many
7 taxpayers across this Commonwealth; and

8 WHEREAS, Our neighboring state of New Jersey recently joined
9 33 other states in enacting legislation aimed at allowing
10 taxpayers to make charitable contributions to public projects
11 within their municipality in exchange for up to a dollar-per-
12 dollar reduction in property taxes without interference from the
13 Internal Revenue Service; and

14 WHEREAS, Prior to 2018, taxpayers were not limited in the
15 amount of State and local taxes that could be deducted from
16 their taxable income, but the Federal Government's recent limit
17 on these deductions may adversely impact many homeowners
18 throughout this Commonwealth; and

19 WHEREAS, Efforts to bring necessary property tax relief and

1 reform to Pennsylvania taxpayers have been challenging, as these
2 taxes are the largest local source of income for schools; and

3 WHEREAS, As elected officials chosen to represent the
4 interests of the residents of this Commonwealth, the members of
5 the Pennsylvania General Assembly have a responsibility to
6 explore every option that may ease the burden of property taxes
7 for their constituents; therefore be it

8 RESOLVED, That the House of Representatives direct the
9 Legislative Budget and Finance Committee to conduct a study on
10 the impact of the establishment of locally organized and
11 maintained charitable funds to which taxpayers may donate in
12 exchange for property tax or other tax credits and to prepare a
13 report of its findings; and be it further

14 RESOLVED, That the study include an analysis of similar
15 programs in other states and the fiscal impact the programs have
16 had on municipalities and taxpayers; and be it further

17 RESOLVED, That the study identify how many Pennsylvanians who
18 have been affected by the Federal cap on State and local tax
19 deductions may benefit from the option to receive property tax
20 credits in exchange for charitable donations to municipalities,
21 counties or school districts for specific projects; and be it
22 further

23 RESOLVED, That the Legislative Budget and Finance Committee
24 report its findings and provide recommendations to the General
25 Assembly within 180 days of the adoption of this resolution.