
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 927 Session of
2021

INTRODUCED BY STAMBAUGH, HAMM, HILL-EVANS, RYAN, SAYLOR AND
ZIMMERMAN, MARCH 16, 2021

REFERRED TO COMMITTEE ON FINANCE, MARCH 16, 2021

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2 of Pennsylvania, providing for expiration of authority to
3 levy or collect real property taxes.

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 (1) That Article VIII be amended by adding a section to
9 read:

10 § 18. Expiration of authority to levy or collect real property
11 taxes.

12 (a) No school district may levy a tax on real property after
13 June 30, 2024. This subsection shall not prohibit a school
14 district from collecting a tax levied prior to June 30, 2024.

15 (b) The Legislature shall, by general law, provide annually
16 each school district with maintenance and support in an amount
17 at least equal to the real property tax collected by the school
18 district on real property during the fiscal year ending June 30,

1 2024, less the annual debt service legally obligated to be paid
2 by the school district during the fiscal year ending June 30,
3 2024. The maintenance and support of school districts may
4 include, but need not be limited to:

5 (1) A State tax on each separate sale at retail of tangible
6 personal property or services in this Commonwealth.

7 (2) A State tax on the receipt of income by every resident
8 individual, estate or trust.

9 (3) A local tax on the receipt of income by every resident
10 individual, estate or trust.

11 (4) A local tax on earned income and net profits.

12 (c) Under no circumstances may the General Assembly provide,
13 by general, local or special law, for a tax on real property.

14 (d) Except for taxes imposed under subsection (b)(3) and
15 (4), all proceeds from other taxes imposed under subsection (b),
16 shall be deposited in a separate fund in the State Treasury, to
17 be known as the Stabilization of Education Fund, and shall be
18 used for the purpose of the maintenance and support of school
19 districts required under subsection (a). The money in the fund
20 may not be diverted by transfer or otherwise to any other
21 purpose.

22 Section 2. (a) Upon the first passage by the General
23 Assembly of this proposed constitutional amendment, the
24 Secretary of the Commonwealth shall proceed immediately to
25 comply with the advertising requirements of section 1 of Article
26 XI of the Constitution of Pennsylvania and shall transmit the
27 required advertisements to two newspapers in every county in
28 which such newspapers are published in sufficient time after
29 passage of this proposed constitutional amendment.

30 (b) Upon the second passage by the General Assembly of this

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