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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2500 Session of  
2022

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INTRODUCED BY HERSHEY, BURGOS, CIRESI, GROVE AND HENNESSEY,  
MARCH 23, 2022

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REFERRED TO COMMITTEE ON FINANCE, MARCH 23, 2022

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A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth  
2 of Pennsylvania, further providing for special provisions for  
3 local taxing authorities.

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)(v) of Article VIII be amended to read:

9 § 2. Exemptions and special provisions.

10 \* \* \*

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

12 \* \* \*

13 (v) Establish standards and qualifications by which local  
14 taxing authorities [in counties of the first and second class]  
15 may make uniform special real property tax provisions applicable  
16 to taxpayers who are longtime owner-occupants as shall be  
17 defined by the General Assembly of residences in areas where  
18 real property values have risen markedly as a consequence of the

1 refurbishing or renovating of other deteriorating residences or  
2 the construction of new residences. A local taxing authority may  
3 not increase the millage rate of its tax on real property to pay  
4 for the special real property tax provisions.

5 \* \* \*

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

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