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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2536 Session of  
2024

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INTRODUCED BY SAPPEY, O'MARA, CIRESI, PROKOPIAK, SANCHEZ, HILL-  
EVANS, FREEMAN, BURGOS, BOROWSKI, CEPEDA-FREYTIZ, HADDOCK,  
GIRAL, SHUSTERMAN, BOYD AND DALEY, AUGUST 15, 2024

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REFERRED TO COMMITTEE ON FINANCE, AUGUST 15, 2024

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A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth  
2 of Pennsylvania, further providing for exemptions and special  
3 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)(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

1 real property values have risen markedly as a consequence of the  
2 refurbishing or renovating of other deteriorating residences or  
3 the construction of new residences.

4 \* \* \*

5 Section 2. The following procedure applies to the proposed  
6 constitutional amendment in this joint resolution:

7 (1) Upon the first passage by the General Assembly of  
8 the amendment, the Secretary of the Commonwealth shall  
9 proceed immediately to comply with the advertising  
10 requirements of section 1 of Article XI of the Constitution  
11 of Pennsylvania.

12 (2) Upon the second passage by the General Assembly of  
13 the amendment, the Secretary of the Commonwealth shall  
14 proceed immediately to comply with the advertising  
15 requirements of section 1 of Article XI of the Constitution  
16 of Pennsylvania. The Secretary of the Commonwealth shall  
17 submit the amendment to the qualified electors of this  
18 Commonwealth at the first general or municipal election which  
19 meets the requirements of section 1 of Article XI of the  
20 Constitution of Pennsylvania.