
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1075 Session of
2024

INTRODUCED BY FLYNN, BOSCOLA, FONTANA, BREWSTER, KEARNEY AND
KANE, FEBRUARY 12, 2024

REFERRED TO STATE GOVERNMENT, FEBRUARY 12, 2024

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) of Article VIII be amended to read:

9 § 2. Exemptions and special provisions.

10 * * *

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

12 (i) Establish standards and qualifications for private
13 forest reserves, agricultural reserves, and land actively
14 devoted to agricultural use, and make special provision for the
15 taxation thereof;

16 (ii) Establish as a class or classes of subjects of taxation
17 the property or privileges of persons who, because of age,
18 disability, infirmity or poverty are determined to be in need of

1 tax exemption or of special tax provisions, and for any such
2 class or classes, uniform standards and qualifications. The
3 Commonwealth, or any other taxing authority, may adopt or employ
4 such class or classes and standards and qualifications, and
5 except as herein provided may impose taxes, grant exemptions, or
6 make special tax provisions in accordance therewith. No
7 exemption or special provision shall be made under this clause
8 with respect to taxes upon the sale or use of personal property,
9 and no exemption from any tax upon real property shall be
10 granted by the General Assembly under this clause unless the
11 General Assembly shall provide for the reimbursement of local
12 taxing authorities by or through the Commonwealth for revenue
13 losses occasioned by such exemption;

14 (ii.1) Establish standards and qualifications to authorize
15 local taxing authorities to exclude the established class or
16 classes under clause (ii) from taxation in accordance with and
17 in addition to the homestead property exclusion program
18 established under 53 Pa.C.S. Ch. 85 Subch. F (relating to
19 homestead property exclusion);

20 (iii) Establish standards and qualifications by which local
21 taxing authorities may make uniform special tax provisions
22 applicable to a taxpayer for a limited period of time to
23 encourage improvement of deteriorating property or areas by an
24 individual, association or corporation, or to encourage
25 industrial development by a non-profit corporation; and

26 (iv) Make special tax provisions on any increase in value of
27 real estate resulting from residential construction. Such
28 special tax provisions shall be applicable for a period not to
29 exceed two years.

30 (v) Establish standards and qualifications by which local

1 taxing authorities in counties of the first and second class may
2 make uniform special real property tax provisions applicable to
3 taxpayers who are longtime owner-occupants as shall be defined
4 by the General Assembly of residences in areas where real
5 property values have risen markedly as a consequence of the
6 refurbishing or renovating of other deteriorating residences or
7 the construction of new residences.

8 (vi) Authorize local taxing authorities to exclude from
9 taxation an amount based on the assessed value of homestead
10 property. The exclusions authorized by this clause shall not
11 exceed 100% of the assessed value of each homestead property
12 within a local taxing jurisdiction. A local taxing authority may
13 not increase the millage rate of its tax on real property to pay
14 for these exclusions.

15 * * *

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

18 (1) Upon the first passage by the General Assembly of
19 the amendment, the Secretary of the Commonwealth shall
20 proceed immediately to comply with the advertising
21 requirements of section 1 of Article XI of the Constitution
22 of Pennsylvania.

23 (2) Upon the second passage by the General Assembly of
24 the amendment, the Secretary of the Commonwealth shall
25 proceed immediately to comply with the advertising
26 requirements of section 1 of Article XI of the Constitution
27 of Pennsylvania. The Secretary of the Commonwealth shall
28 submit the amendment to the qualified electors of this
29 Commonwealth at the first general or municipal election which
30 meets the requirements of section 1 of Article XI of the

1 Constitution of Pennsylvania.