

(This Joint Resolution No. 3 was passed for the first time at the Legislative Session of 2016.)

No. 2016-JR3

A JOINT RESOLUTION

HB 1871

Proposing an amendment to the Constitution of the Commonwealth of Pennsylvania, in taxation and finance, further providing for exemptions and special provisions.

The General Assembly of the Commonwealth of Pennsylvania hereby resolves as follows:

Section 1. The following amendment to the Constitution of Pennsylvania is proposed in accordance with Article XI:

That section 2(b) of Article VIII be amended by adding a paragraph to read:

§ 2. Exemptions and special provisions.

* * *

(b) The General Assembly may, by law:

* * *

(vii) Permit a city of the first class to impose taxes for the benefit of the city of the first class on real estate used for business purposes at a tax rate that exceeds the tax rate applicable to other real estate, in accordance with the following:

(A) So long as a rate variance is in effect, the combined rate of taxes on real estate used for business purposes imposed by the city of the first class or authorized by the city of the first class for its school district shall not vary by more than fifteen percent from the combined rate of taxes on other real estate imposed or authorized by the city of the first class.

(B) The General Assembly shall require the city of the first class to reduce the aggregate revenue from other taxes imposed for the benefit of the city of the first class both on businesses and any wage and net profits tax by the amount of any real estate tax revenues attributable to the variance.

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

(b) Upon the second passage by the General Assembly of this proposed constitutional amendment, the Secretary of the Commonwealth shall proceed immediately to comply with the advertising requirements of section 1 of Article XI of the Constitution of Pennsylvania and shall transmit the required advertisements to two newspapers in every county in which such newspapers are published in sufficient time after passage of this proposed constitutional

amendment. The Secretary of the Commonwealth shall submit this proposed constitutional amendment to the qualified electors of this Commonwealth at the first primary, general or municipal election which meets the requirements of and is in conformance with section 1 of Article XI of the Constitution of Pennsylvania and which occurs at least three months after the proposed constitutional amendment is passed by the General Assembly.