

Excise taxes shall be levied under general laws, but such laws may grant exemptions and provide for graded or graduated rates. Income taxes or taxes measured by income, irrespective of the source from which the income may be derived, and death duties including estate and succession taxes shall be deemed to be excise taxes.

ROY E. FURMAN

Speaker of the House of Representatives

THOMAS KENNEDY

President of the Senate

No. 5-B

A JOINT RESOLUTION

Proposing an amendment to section eight, article five, of the Constitution of the Commonwealth of Pennsylvania.

Section 1. Be it resolved by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, That the following amendment to the Constitution of the Commonwealth of Pennsylvania be, and the same is hereby, proposed, in accordance with the eighteenth article thereof:—

That section eight, of article five, of the Constitution of Pennsylvania is hereby amended to read as follows:—

Section 8. The Commonwealth of Pennsylvania, respectively, shall, from time to time, in turn, detail one or more of their judges to hold the courts of oyer and terminer and the courts of quarter sessions of the peace of the said counties, in such manner as may be directed by law; but the General Assembly may by law provide for the establishment of separate courts of criminal jurisdiction in counties having the jurisdiction of courts of oyer and terminer and courts of quarter sessions of the peace.

ROY E. FURMAN

Speaker of the House of Representatives

HARVEY HUFFMAN

President pro tempore of the Senate

No. 6-B

A JOINT RESOLUTION

Proposing an amendment to article nine, section eight, of the Constitution of the Commonwealth of Pennsylvania.

Section 1. Be it resolved by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, That the following amendment to the Constitution of the Commonwealth of Pennsylvania be, and the same is hereby, proposed, in accordance with the eighteenth article thereof:—

That article nine, section eight, of the Constitution of Pennsylvania is hereby amended to read as follows:—

Section 8. The debt of any city, borough, township, school district or other municipality or incorporated district, except as provided herein and in section fifteen of this article, shall never exceed seven (7) per centum upon the average assessed value of the taxable realty therein for the nine years immediately preceding the time any debt is incurred or increased; and the debt of any county, other than Philadelphia, shall never exceed ten (10) per centum upon the average annual assessed value of the taxable realty therein for the nine years immediately preceding the time any debt is incurred or increased; and the debt of the City and County of Philadelphia shall never exceed fifteen (15) per centum upon the average annual assessed value of the taxable realty therein for the nine years immediately preceding the time any debt is incurred or increased; nor shall any county, city, borough, township, school district or other municipality or incorporated district incur any new debt or increase its indebtedness to an amount exceeding two (2) per centum upon such average annual assessed valuation of taxable realty for the nine immediately preceding years without the consent of the electors thereof at a public election in such manner as shall be provided by law.

In ascertaining the borrowing capacity of the City and County of Philadelphia at any time, there shall be deducted from such debt so much of the debt of said City and County as shall have been incurred or is about to be incurred and the proceeds thereof expended or about to be expended upon any public improvement or in the construction, purchase or condemnation of any public utility or part thereof or facility therefor, to the extent that such public improvement or public utility or part thereof, whether separately or in connection with any public improvement or public utility or part thereof, may yield or may reasonably be expected to yield revenue in excess of operating expenses sufficient to pay the interest and sinking fund charges thereon.

The method of determining such amount so to be deducted may be prescribed by the General Assembly.

In incurring indebtedness for any purpose, the City and County of Philadelphia may issue its obligations, maturing not later than fifty (50) years from date thereof, with provisions for a sinking fund sufficient to retire said obligations at maturity, the payment to such sinking fund to be in equal or graded annual or other periodical installments. Where any indebtedness shall be or shall have been incurred by said City and County of Philadelphia for the purpose of the construction or improvement of public works or utilities of any character from which income or revenue is to be derived by said City and County or for the reclamation of land to be used in the construction of wharves or docks owned or to be owned by said City and County, such obligations may be in an amount sufficient to provide for and may include the amount of the interest and sinking fund charges accruing and which may accrue thereon throughout the period of construction and until the expiration of one year after the completion of work for which said indebtedness shall have been incurred but not in excess of five years from the time of the incurring of such indebtedness, and said City and County shall not be required to levy a tax to pay said interest and sinking fund charges as required by section ten, article nine, of the Constitution of Pennsylvania until the expiration of said period of one year after the completion of said work.

Provided, however, that any city, county, borough, township or other municipality or incorporated district may, with the consent of the electors thereof, increase its indebtedness to the extent of three (3) per centum over and beyond any limitation fixed herein, toward the sole purpose of constructing or completing sewage treatment works.

THOMAS KENNEDY

President of the Senate

ROY E. FURMAN

Speaker of the House of Representatives

No. 7-B

A JOINT RESOLUTION

Proposing an amendment to article nine of the Constitution of the Commonwealth of Pennsylvania by adding section eighteen.

Section 1. Be it resolved by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, That the following amendment to the Constitution of the Commonwealth of Pennsylvania be, and the same is hereby, proposed, in accordance with the eighteenth article thereof:—

That article nine of the Constitution of the Commonwealth of Pennsylvania be amended by adding thereto section eighteen to read as follows:—

Section 18. In addition to the purposes stated in article nine, section four, of this Constitution, the State may be authorized to issue bonds to the amount of ten million dollars (\$10,000,000) for the purpose of acquiring land for state forest purposes and for the development of the same.

HARVEY HUFFMAN

President pro tempore of the Senate

ROY E. FURMAN

Speaker of the House of Representatives

No. 8-B

A JOINT RESOLUTION

Proposing an amendment to article nine, section fifteen, of the Constitution of the Commonwealth of Pennsylvania.

Section 1. Be it resolved by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, That the following amendment to the Constitution of the Commonwealth of Pennsylvania be, and the same is hereby, proposed, in accordance with the eighteenth article thereof:—

That section fifteen, of article nine, of the Constitution of the Commonwealth of Pennsylvania be amended to read as follows:—

Section 15. No obligations which have heretofore been issued, or which may hereafter be issued, for the purpose of providing funds for the construction, acquisition, extension, enlargement, and improve-