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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 1342 Session of  
2022

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INTRODUCED BY DILLON, FONTANA, KANE, MUTH AND COSTA,  
SEPTEMBER 20, 2022

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REFERRED TO FINANCE, SEPTEMBER 20, 2022

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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 relating to taxation.

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 by adding a  
9 clause to read:

10 § 2. Exemptions and special provisions.

11 \* \* \*

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

13 \* \* \*

14 (vii) Establish standards and qualifications to exempt a  
15 taxpayer from the payment of the portion of real property tax  
16 levied by a local taxing authority on the homestead property of  
17 the taxpayer that exceeds a percentage threshold amount of the  
18 household income of the taxpayer.

1 \* \* \*

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

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