
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 459 Session of
2023

INTRODUCED BY STAMBAUGH, HAMM, KAUFFMAN, M. MACKENZIE, GUENST,
TWARDZIK, STRUZZI, MOUL, ZIMMERMAN AND GILLEN, MARCH 16, 2023

REFERRED TO COMMITTEE ON FINANCE, MARCH 16, 2023

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2 of Pennsylvania, providing for expiration of authority to
3 levy or collect real property taxes.

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 Article VIII be amended by adding a section to read:

9 § 18. Expiration of authority to levy or collect real property
10 taxes.

11 (a) No school district may levy a tax on real property after
12 June 30, 2027. This subsection shall not prohibit a school
13 district from collecting a tax levied prior to June 30, 2027.

14 (b) The General Assembly shall, by general law, provide
15 annually each school district with maintenance and support in an
16 amount at least equal to the real property tax collected by the
17 school district on real property during the fiscal year ending
18 June 30, 2027, less the annual debt service legally obligated to

1 be paid by the school district during the fiscal year ending
2 June 30, 2027. The maintenance and support of school districts
3 may include, but need not be limited to:

4 (1) A State tax on each separate sale at retail of tangible
5 personal property or services in this Commonwealth.

6 (2) A State tax on the receipt of income by every resident
7 individual, estate or trust.

8 (3) A local tax on the receipt of income by every resident
9 individual, estate or trust.

10 (4) A local tax on earned income and net profits.

11 (c) Under no circumstances may the General Assembly provide,
12 by general, local or special law, for a tax on real property.

13 (d) Except for taxes imposed under subsection (b) (3) and
14 (4), all proceeds from other taxes imposed under subsection (b),
15 shall be deposited into a separate fund in the State Treasury,
16 to be known as the Stabilization of Education Fund, and shall be
17 used for the purpose of the maintenance and support of school
18 districts required under subsection (a). The money in the fund
19 may not be diverted by transfer or otherwise to any other
20 purpose.

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

23 (1) Upon the first 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.

28 (2) Upon the second passage by the General Assembly of
29 the amendment, the Secretary of the Commonwealth shall
30 proceed immediately to comply with the advertising

1 requirements of section 1 of Article XI of the Constitution
2 of Pennsylvania. The Secretary of the Commonwealth shall
3 submit the amendment to the qualified electors of this
4 Commonwealth at the first primary, general or municipal
5 election which meets the requirements of section 1 of Article
6 XI of the Constitution of Pennsylvania.