

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2536 Session of 2024

INTRODUCED BY SAPPEY, O'MARA, CIRESI, PROKOPIAK, SANCHEZ, HILL-
EVANS, FREEMAN, BURGOS, BOROWSKI, CEPEDA-FREYTIZ, HADDOCK,
GIRAL, SHUSTERMAN, BOYD, DALEY, GREEN, CERRATO, FRIEL AND
WAXMAN, AUGUST 15, 2024

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES,
OCTOBER 2, 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)(v) of Article VIII be amended to read:

9 § 2. Exemptions and special provisions.

10 * * *

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

12 * * *

13 (v) Establish standards and qualifications by which local
14 taxing authorities [in counties of the first and second class]
15 may make uniform special real property tax provisions applicable
16 to taxpayers who are longtime owner-occupants as shall be

1 defined by the General Assembly of residences in areas where
2 real property values have risen markedly as a consequence of the
3 refurbishing or renovating of other deteriorating residences or
4 the construction of new residences. A LOCAL TAXING AUTHORITY MAY <--
5 NOT INCREASE THE MILLAGE RATE OF ITS TAX ON REAL PROPERTY TO PAY
6 FOR THE SPECIAL REAL PROPERTY TAX PROVISIONS.

7 * * *

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

10 (1) Upon the first passage by the General Assembly of
11 the amendment, the Secretary of the Commonwealth shall
12 proceed immediately to comply with the advertising
13 requirements of section 1 of Article XI of the Constitution
14 of Pennsylvania.

15 (2) Upon the second passage by the General Assembly of
16 the amendment, the Secretary of the Commonwealth shall
17 proceed immediately to comply with the advertising
18 requirements of section 1 of Article XI of the Constitution
19 of Pennsylvania. The Secretary of the Commonwealth shall
20 submit the amendment to the qualified electors of this
21 Commonwealth at the first general or municipal election which
22 meets the requirements of section 1 of Article XI of the
23 Constitution of Pennsylvania.