
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 302 Session of
2025

INTRODUCED BY HEFFLEY, HAMM, MENTZER, CIRESI, KENYATTA AND
ZIMMERMAN, JANUARY 23, 2025

REFERRED TO COMMITTEE ON FINANCE, JANUARY 23, 2025

AN ACT

1 Amending the act of June 27, 2006 (1st Sp.Sess., P.L.1873,
2 No.1), entitled "An act providing for taxation by school
3 districts, for the State funds formula, for tax relief in
4 first class cities, for school district choice and voter
5 participation, for other school district options and for a
6 task force on school cost reduction; making an appropriation;
7 prohibiting prior authorized taxation; providing for
8 installment payment of taxes; restricting the power of
9 certain school districts to levy, assess and collect taxes;
10 and making related repeals," providing for additional
11 homestead exclusion allocation; and making an appropriation.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. The act of June 27, 2006 (1st Sp.Sess., P.L.1873,
15 No.1), known as the Taxpayer Relief Act, is amended by adding a
16 chapter to read:

17 CHAPTER 11

18 ADDITIONAL HOMESTEAD EXCLUSION ALLOCATION

19 Section 1101. Scope of chapter.

20 This chapter relates to an additional homestead exclusion
21 allocation.

22 Section 1102. Definitions.

1 The following words and phrases when used in this chapter
2 shall have the meanings given to them in this section unless the
3 context clearly indicates otherwise:

4 "Farmstead property." As defined in 53 Pa.C.S. § 8582
5 (relating to definitions).

6 "Homestead property." As defined in 53 Pa.C.S. § 8401
7 (relating to definitions).

8 Section 1103. Additional property tax reduction allocation.

9 (a) Allocation.--A school district shall receive an
10 allocation equal to the total number of farmstead properties
11 plus the total number of homestead properties in the school
12 district multiplied by \$1,000.

13 (b) Uses.--A school district shall use the allocation under
14 subsection (a) to provide an additional exclusion equal to 50%
15 of the real estate tax due to the school district for each
16 farmstead property and homestead property in the school
17 district, or \$1,000, whichever is less.

18 (c) Report and certification.--Prior to the allocation of
19 funds under subsection (a), a school district shall submit a
20 report to the Department of Education with the total number of
21 farmstead properties and homestead properties in the school
22 district and the total amount of real estate taxes to be
23 reduced. The Department of Education shall certify the total
24 number of all farmstead properties and all homestead properties
25 reported and the total amount of real estate taxes to be
26 reduced, by school district, and transmit a copy of the
27 certification to the Appropriations Committee of the Senate and
28 the Appropriations Committee of the House of Representatives.

29 Section 1104. Appropriation.

30 The General Assembly shall appropriate to the Department of

1 Education the amount determined under section 1103(c) for the
2 purpose of making allocations under section 1103(a).

3 Section 2. This act shall take effect in 60 days.