
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 635 Session of
2023

INTRODUCED BY DILLON, FONTANA, BOSCOLA, KANE, COSTA, STREET AND
MUTH, MAY 1, 2023

REFERRED TO FINANCE, MAY 1, 2023

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. The following procedure applies to the proposed
3 constitutional amendment in this joint resolution:

4 (1) Upon the first passage by the General Assembly of
5 the amendment, the Secretary of the Commonwealth shall
6 proceed immediately to comply with the advertising
7 requirements of section 1 of Article XI of the Constitution
8 of Pennsylvania.

9 (2) Upon the second passage by the General Assembly of
10 the amendment, the Secretary of the Commonwealth shall
11 proceed immediately to comply with the advertising
12 requirements of section 1 of Article XI of the Constitution
13 of Pennsylvania. The Secretary of the Commonwealth shall
14 submit the amendment to the qualified electors of this
15 Commonwealth at the first primary, general or municipal
16 election which meets the requirements of section 1 of Article
17 XI of the Constitution of Pennsylvania.