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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

No. **143** Session of  
1961

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INTRODUCED BY MR. MULLIN, JANUARY 31, 1961.

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REFERRED TO COMMITTEE ON CONSTITUTIONAL CHANGES,  
JANUARY 31, 1961.

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**A JOINT RESOLUTION**

Proposing an amendment to article nine section one of the Constitution of the Commonwealth of Pennsylvania exempting from taxation a portion of real property owned by certain persons sixty-five years of age or older

The General Assembly of the Commonwealth of Pennsylvania hereby resolves as follows

Section 1 The following amendment to the Constitution of the

- 1 Commonwealth of Pennsylvania is proposed in accordance with the pro-
- 2 visions of the eighteenth article thereof

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EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through is to be omitted from bill. Underscoring indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

**147—Printer's No. 2**

1 That section one article nine of the Constitution of the Common-  
2 wealth of Pennsylvania be amended to read

3 Section 1 All taxes shall be uniform upon the same class of subjects  
4 within the territorial limits of the authority levying the tax and shall  
5 be levied and collected under general laws but the General Assembly  
6 may by general laws exempt from taxation public property used for  
7 public purposes actual places of religious worship places of burial not  
8 used or held for private or corporate profit and institutions of purely  
9 public charity and real and personal property owned occupied and used  
10 by any branch post or camp of honorably discharged soldiers sailors  
11 and marines and the General Assembly may by general laws set up  
12 standards and qualifications for private forest reserves and making  
13 special provision for the taxation thereof Real estate owned and oc-  
14 cupied as a home by persons sixty-five years of age or older whose annual  
15 income does not exceed three thousand dollars (\$3000) shall be subject  
16 only to that part of all taxes levied and assessed upon it which exceeds  
17 eight hundred dollars (\$800) per year and the General Assembly may  
18 provide for the collection thereof

We certify that this bill has passed the Senate and the House of Representatives.

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Chief Clerk, Senate

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President pro tempore, Senate

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Speaker, House of Representatives

Approved The ..... day of ..... A. D. 1961.

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Governor