

(This Joint Resolution No. 3 was passed for the first time at the Legislative Session of 1972.)

No. 3

A JOINT RESOLUTION

HB 1

Proposing an amendment to article eight, section one of the Constitution of the Commonwealth of Pennsylvania by excluding from the provisions of said section and article a Commonwealth personal income tax; and authorizing the General Assembly to enact such exemptions, deductions, credits, bases, rates or special tax provisions it may deem necessary in connection with such tax.

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

Section 1. The following amendment to the Constitution of the Commonwealth of Pennsylvania is proposed in accordance with the provisions of the eleventh article thereof:

That section one, article eight of the Constitution of the Commonwealth of Pennsylvania be amended to read:

Section 1. Uniformity of Taxation; *Exceptions.*—[All] *(a) Except as hereinafter provided, all* taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws. *This section shall not apply to any act of the General Assembly which imposes a Commonwealth tax on or which is measured by the receiving, earning or otherwise acquiring of personal income.*

(b) Notwithstanding any provisions of this article eight to the contrary, and, in addition to any authority which may otherwise be specifically granted by this article, the General Assembly in the enactment of any law which imposes a Commonwealth tax on or which is measured by the receiving, earning or otherwise acquiring of personal income, may adopt or employ therein non-uniform tax bases or rates, grant exemptions, deductions, credits, or otherwise provide for special tax provision.