

(This Joint Resolution No.1 was passed for the first time at the Legislative Session of 1988.)

No. 1988-1

A JOINT RESOLUTION

HB 14

Proposing an amendment to the Constitution of the Commonwealth of Pennsylvania, providing for differentials in local real estate tax rates.

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

Section 1. The following amendment to the Constitution of Pennsylvania is proposed in accordance with Article XI:

That section 2(b) of Article VIII be amended by adding a clause to read:

§ 2. Exemptions and special provisions.

* * *

(b) The General Assembly may, by law:

* * *

(vi) Make special tax provisions authorizing or requiring classes of local taxing authorities to reduce tax rates on residential real property to the extent of additional revenues obtained from personal income taxes; all other changes in real property tax rates shall be uniform as provided in section 1.

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