

(These Joint Resolutions Nos. 2 and 3 were passed for the first time at the Legislative Session of 1964 and for the second time at the Legislative Session of 1965.)

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No. 2

A JOINT RESOLUTION

HB 255

Proposing an amendment to article nine, section one of the Constitution of the Commonwealth of Pennsylvania, authorizing taxing authorities to exempt certain persons from occupational privilege taxes.

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 eighteenth article thereof:

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

Section 1. 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; but the General Assembly may, by general laws, exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, institutions of purely public charity and real and personal property owned, occupied, and used by any branch, post, or camp of honorably discharged soldiers, sailors, and marines; and the General Assembly may, by general laws, set up standards and qualifications for private forest reserves, and make special provision for the taxation thereof. Citizens and residents of this Commonwealth, who served in any war or armed conflict in which the United States was engaged and were honorably discharged or released under honorable circumstances from active service, shall be exempt from the payment of all real property taxes upon the residence occupied by the said citizens and residents of this Commonwealth imposed by the Commonwealth of Pennsylvania or any of its political subdivisions if, as a result of military service, they are blind, paraplegic or double or quadruple amputees, and if the State Veterans' Commission determines that such persons are in need of the tax exemptions granted herein. Any taxing authority may exempt from occupational privilege taxes, persons deriving less than one thousand dollars per year from such occupation.

(This Joint Resolution was passed for the first time at the Legislative Session of 1964 as Joint Resolution No. 1.)

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