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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 183 Session of  
2023

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INTRODUCED BY BOSCOLA AND COSTA, JANUARY 30, 2023

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REFERRED TO FINANCE, JANUARY 30, 2023

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A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth  
2 of Pennsylvania, providing for expiration of authority to  
3 levy or collect real property taxes on homesteads and  
4 farmsteads.

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

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

9 That Article VIII be amended by adding a section to read:

10 § 18. Expiration of authority to levy or collect real property  
11 taxes on homesteads and farmsteads.

12 (a) No school district may levy a real property tax on a  
13 homestead or farmstead after June 30, 2028. This subsection  
14 shall not prohibit a school district from collecting a tax  
15 levied prior to June 30, 2028.

16 (b) The Legislature shall, by general law, provide annually  
17 each school district with maintenance and support in an amount  
18 at least equal to the real property tax collected by the school  
19 district on homesteads and farmsteads during the fiscal year

1 ending June 30, 2028, less the annual debt service legally  
2 obligated to be paid by the school district during the fiscal  
3 year ending June 30, 2028. The maintenance and support of school  
4 districts may include, but need not be limited to:

5 (1) A State tax on each separate sale at retail of tangible  
6 personal property or services in this Commonwealth.

7 (2) A State tax on the receipt of income by every resident  
8 individual, estate or trust.

9 (3) A local tax on the receipt of income by every resident  
10 individual, estate or trust.

11 (4) A local tax on earned income and net profits.

12 (c) Under no circumstances may the General Assembly provide,  
13 by general, local or special law, for a real property tax on a  
14 homestead or farmstead.

15 (d) Except for taxes imposed under subsection (b)(3) and  
16 (4), all proceeds from other taxes imposed under subsection (b),  
17 shall be deposited into a separate fund in the State Treasury,  
18 to be known as the Stabilization of Education Fund, and shall be  
19 used for the purpose of the maintenance and support of school  
20 districts required under subsection (a). The money in the fund  
21 may not be diverted by transfer or otherwise to any other  
22 purpose.

23 Section 2. The following procedure applies to the proposed  
24 constitutional amendment in this joint resolution:

25 (1) Upon the first passage by the General Assembly of  
26 the amendment, the Secretary of the Commonwealth shall  
27 proceed immediately to comply with the advertising  
28 requirements of section 1 of Article XI of the Constitution  
29 of Pennsylvania.

30 (2) Upon the second passage by the General Assembly of

1 the amendment, the Secretary of the Commonwealth shall  
2 proceed immediately to comply with the advertising  
3 requirements of section 1 of Article XI of the Constitution  
4 of Pennsylvania. The Secretary of the Commonwealth shall  
5 submit the amendment to the qualified electors of this  
6 Commonwealth at the first primary, general or municipal  
7 election which meets the requirements of section 1 of Article  
8 XI of the Constitution of Pennsylvania.