A JOINT RESOLUTION

HB 1

Proposing an amendment to the Constitution of the Commonwealth of Pennsylvania, authorizing special tax provisions for taxpayers in certain areas.

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 Article XI thereof:

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

§ 2. Exemptions and special provisions.

* * *

(b) The General Assembly may, by law:

* * *

(v) Establish standards and qualifications by which local taxing authorities in counties of the first and second class may make uniform special real property tax provisions applicable to taxpayers who are longtime owner-occupants as shall be defined by the General Assembly of residences in areas where real property values have risen markedly as a consequence of the refurbishing or renovating of other deteriorating residences or the construction of new residences.

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