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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2145 Session of  
2015

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INTRODUCED BY CHRISTIANA, JUNE 9, 2016

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REFERRED TO COMMITTEE ON FINANCE, JUNE 9, 2016

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AN ACT

1 Prohibiting a county, city or school district from levying,  
2 assessing or collecting any tax on real property; and  
3 repealing provisions relating to taxes on real property.

4 The General Assembly of the Commonwealth of Pennsylvania  
5 hereby enacts as follows:

6 Section 1. Short title.

7 This act shall be known and may be cited as the Property Tax  
8 Elimination Act.

9 Section 2. Real property tax elimination.

10 A county, city or school district may not levy, assess or  
11 collect any tax on real property on or after July 1, 2017.

12 Section 3. Repeals.

13 (a) Intent.--The General Assembly declares that the repeals  
14 under subsection (b) are necessary to effectuate this act.

15 (b) Provisions.--The following acts and parts of acts are  
16 repealed:

17 (1) Section 631 of the act of March 10, 1949 (P.L.30,  
18 No.14), known as the Public School Code of 1949, is repealed.

19 (2) Any provision of the Public School Code of 1949 and

1 of any other law relating to the authority of any school  
2 district to levy, assess and collect any tax on real property  
3 and the power of any city of the first class to levy, assess  
4 and collect any tax on real property.

5 (3) Any provision of the Public School Code of 1949 and  
6 any other law relating to debt is repealed to the extent that  
7 it is inconsistent with this act.

8 (4) Any provision of the Public School Code of 1949 and  
9 any home rule charter adopted pursuant to the Public School  
10 Code of 1949 is repealed insofar as it is inconsistent with  
11 this act.

12 (5) Any provision of the act of August 9, 1963 (P.L.643,  
13 No.341), known as the First Class City Public Education Home  
14 Rule Act, and any home rule school district charter adopted  
15 pursuant to the First Class City Public Education Home Rule  
16 Act is repealed insofar as it is inconsistent with this act.

17 (6) Any provision of the act of June 27, 2006 (1st  
18 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act,  
19 is repealed to the extent that it is inconsistent with this  
20 act.

21 (7) All acts and parts of acts that are inconsistent  
22 with this act are repealed to the extent of such  
23 inconsistency.

24 Section 4. Effective date.

25 This act shall take effect July 1, 2017.