



Commonwealth of Pennsylvania



County of _____

The Pennsylvania Coalition of Taxpayer Associations

PETITION For The Enactment of The School Property Tax Elimination Act

GRIEVANCE: According to the Constitution of the Commonwealth of Pennsylvania, Article VIII, Section 1, All taxes shall be uniform. The current school property tax system is Not Uniform. It is Unfair, Unequal, and Unjust. It taxes only the property owners, and places an extreme burden on them, causing many of them to lose their homes, and experience extreme financial burdens. This is unconstitutional, and a grievous injustice to the people. According to Article III, Section 14, The General Assembly shall provide for the maintenance and support of a thorough and efficient system of public education to serve the needs of the Commonwealth. This does not say the Property Owners shall provide; it says The General Assembly shall provide. This will be accomplished through the School Property Tax Elimination Act, which will utilize the current six percent sales tax, and a small percentage of the state income tax to fund the schools. This is a uniform tax that is fair and equal for all people, not just property owners, and is sufficient to provide the funds necessary to support all Pennsylvania schools.

AUTHORITY: As it is written, in Article 1, Section 2, of the Constitution; "All power is inherent in the people, and all free governments are founded on their authority and instituted for their peace, safety, and happiness. From the advancement of these ends they have at all times an inalienable, and indefeasible right to alter, reform, or abolish their government in such manner as they may think proper."

To The General Assembly of the Commonwealth of Pennsylvania: We, the People, the undersigned, all of whom severally declare that we are qualified electors and residents of the Commonwealth; and being it our solemn duty, to protect and preserve our inalienable and indefeasible rights; therefore, do hereby petition the General Assembly of the Commonwealth of Pennsylvania for a Redress of this Grievance; to enact the School Property Tax Elimination Act.

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Affidavit of Circulator

COMMONWEALTH OF PENNSLYVANIA, COUNTY OF _____ SS:
 I do swear (or affirm) that I am a qualified elector of the Commonwealth; that my residence is as set forth below; that the signers to the foregoing petition signed the same with full knowledge of the contents thereof; that their respective residences are correctly stated therein; that each signed on the date set opposite his or her name; that to the best of my knowledge and belief, the signers are qualified electors of the commonwealth, and that they are residents in the County specified.

Sworn to and subscribed before me this _____ 1 _____
 Day of _____ 20_____ County of Petition Circulators Residence

 Signature 2 _____
 Signature of Affiant

 (Official Title) 3 _____
 Printed Name of Affiant

My Commission Expires _____ 4 _____
 Street

5 _____
 City, Boro or Twp Zip Code

School Property Tax Elimination Act Quick Facts

TAX ELIMINATION:

House Bill 1275, the School Property Tax Elimination Act (SPTEA), permanently eliminates, through a four year phase-out, all school district property taxes for owner-occupied residences and farms as well as eliminating local earned income taxes (EIT) and local school nuisance taxes such as the per capita tax.

The School Property Tax Elimination Act completely eliminates the taxing ability of local school boards. The only exception will be an optional local EIT for major projects such as new school construction, and that will be subject to a no-exemption taxpayer referendum.

HOW THE PLAN IS FUNDED:

The SPTEA is funded through an expansion of the sales tax base to include more goods and services that are not now taxed. Examples are lawn mowing, landscaping, haircuts, sports and theater tickets, dry cleaning, candy and gum, magazines. The SPTEA does not raise the sales tax rate above the current 6%.

Exempt from the sales tax are all food and clothing currently exempt, all utilities, all heating fuels, health services, prescription drugs, public transportation, and professional services such as accounting and legal services.

The SPTEA increases the Pennsylvania Personal Income Tax (PIT) by 0.5% from 3.07% to 3.57%. This is essentially a dollar-for-dollar swap for the elimination of the local 0.5% EIT.

Important Fact: If your school property taxes are \$1500 per year, you would need to spend an ADDITIONAL \$25,000 annually on newly-taxed items to equal your eliminated property tax. If your school property tax is \$3000 per year, you would need to spend an ADDITIONAL \$50,000 annually on newly-taxed services to equal your eliminated property tax.

DISTRIBUTION TO THE SCHOOLS AND SPENDING CONTROLS:

Initially, the SPTEA will fully fund all districts at their current per-pupil level. The SPTEA then will provide upward equity adjustments to bring less affluent districts to a statewide per-pupil benchmark level without reducing funding to other districts, thus leveling the playing field between wealthier and poorer districts.

Under the first phase of the SPTEA (Years 1-4), all school districts will be held harmless in that they will initially receive 100% funding sufficient to meet all financial obligations. A per-student expenditure level will be established for each district and this initial funding will receive yearly base increases indexed to the rate of inflation. Future additional upward or downward adjustments in funding will account for increases or decreases in student enrollment over time.

Important Fact: Statewide, current school district budgets increase, on average, at twice the rate of inflation.

CONSTITUTIONAL AMENDMENT:

Companion legislation to the School Property Tax Elimination Act provides for a constitutional amendment which GUARANTEES that, once eliminated, school property taxes would be gone forever and that a future legislature could never re-institute the taxing of our properties.

No tax should have the power to leave you homeless.