

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 325 Session of
2025

INTRODUCED BY PASHINSKI, SANCHEZ, HARKINS, HILL-EVANS, GIRAL,
KENYATTA, CEPEDA-FREYTIZ, HADDOCK, KHAN, CIRESI, FLEMING,
SAMUELSON, PIELLI, FREEMAN, RADER AND GREEN, JANUARY 27, 2025

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,
AS AMENDED, FEBRUARY 5, 2025

AN ACT

1 Amending the act of June 27, 2006 (1st Sp.Sess., P.L.1873,
2 No.1), entitled "An act providing for taxation by school
3 districts, for the State funds formula, for tax relief in
4 first class cities, for school district choice and voter
5 participation, for other school district options and for a
6 task force on school cost reduction; making an appropriation;
7 prohibiting prior authorized taxation; providing for
8 installment payment of taxes; restricting the power of
9 certain school districts to levy, assess and collect taxes;
10 and making related repeals," in preliminary provisions,
11 further providing for definitions; and, in taxation by school
12 districts, further providing for school district tax notices.

13 The General Assembly of the Commonwealth of Pennsylvania
14 hereby enacts as follows:

15 Section 1. Section 102 of the act of June 27, 2006 (1st
16 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, is
17 amended by adding a definition to read:

18 Section 102. Definitions.

19 The following words and phrases when used in this act shall
20 have the meanings given to them in this section unless the
21 context clearly indicates otherwise:

22 * * *

1 "Conspicuous." A term, written, displayed or presented in a
2 manner that a reasonable person against which the term is to
3 operate should have noticed. Conspicuous terms shall include the
4 following:

5 (1) A heading in capitals:

6 (i) greater in size than the surrounding text; and
7 (ii) in contrasting type, font or color to the
8 surrounding text of lesser size.

9 (2) Language in the body of a record or display:

10 (i) greater in size than the surrounding text; and
11 (ii) set off from surrounding text by any of the
12 following in a manner that a reasonable person should
13 notice the language:

14 (A) contrasting type, font or color to the
15 surrounding text;

16 (B) contrasting background color to the
17 surrounding text; or

18 (C) symbols or other marks that call attention
19 to the language.

20 * * *

21 Section 2. Section 343(b) of the act is amended to read:
22 Section 343. School district tax notices.

23 * * *

24 (b) Notice of [property tax relief] State Gaming Fund tax
25 reduction.--A school district that implements homestead and
26 farmstead exclusions shall include with the homestead or
27 farmstead owner's tax bill a notice that the tax bill includes a
28 homestead or farmstead exclusion in the amount identified under
29 subsection (a). The notice shall at a minimum be conspicuous and
30 take the following form:

1 [NOTICE OF PROPERTY TAX RELIEF

2 Your enclosed tax bill includes a tax reduction for your
3 homestead and/or farmstead property. As an eligible homestead
4 and/or farmstead property owner, you have received tax relief
5 through a homestead and/or farmstead exclusion which has been
6 provided under the Pennsylvania Taxpayer Relief Act, a law
7 passed by the Pennsylvania General Assembly designed to
8 reduce your property taxes.]

9 STATE GAMING FUND TAX REDUCTION

10 Your enclosed tax bill included a tax reduction of (amount of
11 exclusion) for your property. This tax relief is mandated by
12 law through an act of the Pennsylvania General Assembly which
13 uses CASINO gaming revenue to reduce your property taxes. <--
14 This reduction is separate from any action taken by your
15 school district.

16 Section 3. The addition of the definition of "conspicuous"
17 in section 102 and the amendment of section 343(b) of the act
18 shall apply to taxable years beginning after December 31, 2025.

19 Section 4. This act shall take effect immediately.