
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE RESOLUTION

No. 350 Session of
2024

INTRODUCED BY FRIEL, DONAHUE, GIRAL, PIELLI, HILL-EVANS,
N. NELSON, WEBSTER, SCHLOSSBERG, SANCHEZ, CEPEDA-FREYTIZ AND
HADDOCK, MARCH 25, 2024

REFERRED TO COMMITTEE ON FINANCE, MARCH 25, 2024

A RESOLUTION

1 Directing the Legislative Budget and Finance Committee to
2 conduct a comprehensive study of the financial impacts of
3 pooling all school district property tax revenue at the
4 intermediate unit level and distributing that money to school
5 districts based on their average daily membership.

6 WHEREAS, Public school districts in this Commonwealth have
7 been inadequately and inequitably funded due in part to heavy
8 reliance on local property taxes; and

9 WHEREAS, Recently, the Commonwealth Court confirmed the
10 unconstitutionality of current public education funding and
11 ordered the General Assembly to fulfill its obligation to
12 provide for a thorough and efficient public education system;
13 and

14 WHEREAS, One alternative method to do this is through pooling
15 school district property tax revenue at the intermediate unit
16 level; and

17 WHEREAS, Collecting and analyzing these revenue numbers will
18 help to construct a targeted approach to determine school
19 district funding disparities from a regional perspective;

1 therefore be it

2 RESOLVED, That the House of Representatives direct the
3 Legislative Budget and Finance Committee to conduct a
4 comprehensive study of the financial impacts of pooling all
5 school district property tax revenue at the intermediate unit
6 level and distributing that money to school districts based on
7 their average daily membership; and be it further

8 RESOLVED, That the study:

9 (1) collect data on every school district's property tax
10 revenue;

11 (2) calculate and provide the mean and median effective
12 property tax rate at the county level, intermediate unit
13 level and Statewide;

14 (3) provide a school district level variance of tax
15 effort and tax revenue from the mean and the median;

16 (4) determine how much revenue would be collected within
17 each intermediate unit if school district revenue were pooled
18 at the intermediate unit level;

19 (5) determine the funding difference by school district
20 if the pooled property tax revenue were distributed
21 proportionately based on average daily membership of each
22 school district in relation to the total average daily
23 membership of the intermediate unit; and

24 (6) evaluate the ways in which pooling and distributing
25 school property tax revenue at the intermediate level does or
26 does not make public education funding more equitable to meet
27 our constitutional obligation to fairly fund public schools;
28 and be it further

29 RESOLVED, That the Legislative Budget and Finance Committee,
30 within one year of the adoption of this resolution, issue a

1 report with findings and recommendations to the General Assembly
2 and post the report on the publicly accessible Internet website
3 of the Legislative Budget and Finance Committee.