

**Side-by-Side Comparison of the Personal Income Tax and Sales Tax Provisions of the Wolf Budget Proposal, HB and SB 76 (the Property Tax Elimination Bills), and HB 2425 (the School Property Tax Reduction or “Reed Bill”)**

	<b>Wolf Budget Proposal 2015-16</b>	<b>Property Tax Independence Act: <a href="#">HB 76</a> (Cox – R); <a href="#">SB 76</a> (Argall – R)*</b>	<b><a href="#">HB 2425</a>: School Property Tax Reduction and Local Options Act (Reed – R)</b>
<b>Description</b>	Proposes to raise state personal income and state sales tax to reduce local property taxes	Proposes to eliminate school property taxes by raising state personal income and sales taxes	Proposes to raise state personal income, sales and use taxes to reduce local property and/or income taxes
<b>Personal Income Tax (PIT) Rate Change</b>	Increases from 3.07% to 3.7%	Increases from 3.07% to 4.34%.	Increases from 3.07% to 3.7%.
<b>Sales Tax Rate Change</b>	Increases from 6% to 6.6%	Increases from 6% to 7%.	Increases from 6% to 7%.
<b>Sales Tax Base Expansion</b>	Yes, 42 services including some high-end services; not food or clothing	Yes, including most food, clothing, and personal services. (There are slight differences in how each bill expands the base).	No
<b>Co-Sponsors</b>	Not Applicable	<a href="#">HB76</a> : 48 Republicans, 13 Democrats <a href="#">SB 76</a> : 12 Republicans, 13 Democrats	7 Republicans, 0 Democrats
<b>Voting History</b>	Not Applicable	( <a href="#">HB 76</a> was voted on as amendment 3448 to <a href="#">HB 1189</a> ) Republicans: 47 Yes and 60 No Democrats: 12 Yes and 78 No	Not Applicable

HB 76, proposed in the 2013-14 legislative session, can be found online at:

<http://www.legis.state.pa.us/CFDOCS/Legis/PN/Public/btCheck.cfm?txtType=PDF&sessYr=2013&sessInd=0&billBody=H&billTyp=B&billNbr=0076&pn=1167>

SB76, proposed in the 2013-14 legislative session, can be found online at:

<http://www.legis.state.pa.us/CFDOCS/Legis/PN/Public/btCheck.cfm?txtType=PDF&sessYr=2013&sessInd=0&billBody=S&billTyp=B&billNbr=0076&pn=2285>

HB 2425, proposed in the 2013-14 legislative session, can be found online at:

<http://www.legis.state.pa.us/CFDOCS/Legis/PN/Public/btCheck.cfm?txtType=PDF&sessYr=2013&sessInd=0&billBody=H&billTyp=B&billNbr=2425&pn=3947>

\*Unless otherwise noted, HB 76 and SB 76 have the same provisions on the items listed.