

# LCDC Resolution

## Advocating Replacing Property Tax With Modified Income Tax, Not Sales Tax

Approved by LCDC Executive Committee  
8/25/2005 Motion

**Whereas**, the Lancaster County Democratic Committee (LCDC) July 2000 Statement of Principles states, Lancaster County Democrats believe that education is the key to opportunity and is essential for a free and democratic society. We strongly support the state's responsibility as outlined in Article III, section 14 of the Pennsylvania Constitution which states: "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."

**Whereas**, the Statement of Principles also states, Public schools in Pennsylvania are funded primarily by property taxes levied by local school districts. School-funding systems based primarily on local wealth, whether property or income taxes, yield unequal educational opportunities. Increasing local taxes in the poorest school districts will not solve the problem. Other, more equitable, funding sources must be found to educate these children.

**Whereas**, the Statement of Principles also states, Taxation should conform to basic principles. First, taxes should be consistent with economic efficiency—as unobtrusive as possible. Second, taxation should be seen by taxpayers as fair and equitable. Democrats believe progressive taxation is consistent with equity and efficiency. Progressivity simply means that those who can afford to pay more do. We believe those who have been blessed most with success in our economy have the greatest responsibility to contribute to the maintenance of our community.

**Whereas**, the proposal of the Republican dominated *Commonwealth Caucus - Plan for Pennsylvania's Future* proposes to replace the regressive property tax funding of education with a MORE REGRESSIVE sales tax on clothes, food, and non-prescription medicine - and will shift more of the cost of supporting our schools from the wealthy to middle and lower income citizens,

**Whereas**, the regressive property tax funding of our Commonwealth Education could be replaced with modest changes in PROGRESSIVE personal and business tax schedules,

### **Therefore Be It Resolved:**

- 1) The Lancaster County Democratic Committee formally OPPOSES the proposal of the *Commonwealth Caucus - Plan for Pennsylvania's Future* to fund Pennsylvania schools by taxing all sales of clothes, food, services and non-prescription medicines.
- 2) The Lancaster County Democratic Committee formally ADVOCATES replacing some or all property taxes used to support public education with modest changes in Pennsylvania personal and business tax schedules.