



Act 46 Tax Incentives Resources

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Predecessors

- [2010 Acts and Resolves No. 153](#), Sec. 4 (tax incentives)
- [2012 Acts and Resolves No. 156](#), Sec. 13 (alternative regional education district incentive grant)

Act 46 Tax Incentives

- [2015 Acts and Resolves No. 46](#), Secs. 6-7 (tiered tax incentives); 22-25 (declining enrollment; equalized pupils; 3.5 percent limit)
- [2016 Acts and Resolves No. 132 \(yield bill\)](#), Sec. 9 (tasking AOE with report on calculation of tax rates for member towns in voluntary school governance mergers)
- [Report on Tax Rates for Member Towns of Unified Union Districts \(April 2017\)](#)
- [Report on Act 46 of 2015 \(February 2017\)](#)
- [2017 Acts and Resolves No. 49](#), Sec. 19 (extending incentives to SUs), Secs. 21-22 (calculation of tax rates for certain school districts)
- [2017 Acts and Resolves No. 73](#), Sec. 29c (tax rate reduction review; responsive to report)

Policy Questions

1. What are eligibility conditions for receiving a tax incentive? (see, e.g., Sec. 6(a), Act 46)
2. On what timeline? *The Act 73 homestead property tax rate transition occurs across FYs 2029-2033, with districts fully transitioned in FY 2033.*
3. How do incentives interact with any proposed transition (see 5% protection, Act 46)?
4. What unintended consequences might a cent discount lead to (see tax rate reduction review in response to spending decision insulation)?
5. How does the change from locally varying homestead rates based on local spending decisions to a uniform statewide rate affect the incentive effects of a cent discount?

A person wearing a yellow sweater is sitting at a desk. In front of them is a white calculator and several papers. The person is holding a blue and white object in their hands. A white rectangular box is overlaid on the image, containing the text "Questions?".

Questions?