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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 744 Session of  
2015

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INTRODUCED BY LEACH, TEPLITZ, GREENLEAF, YUDICHAK, BREWSTER,  
FONTANA, COSTA AND SMITH, APRIL 16, 2015

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REFERRED TO VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS,  
APRIL 16, 2015

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AN ACT

1 Amending Title 51 (Military Affairs) of the Pennsylvania  
2 Consolidated Statutes, in disabled veterans' real estate tax  
3 exemption, further providing for exemption.

4 The General Assembly of the Commonwealth of Pennsylvania  
5 hereby enacts as follows:

6 Section 1. Section 8902(a)(1) of Title 51 of the  
7 Pennsylvania Consolidated Statutes is amended and the section is  
8 amended by adding a subsection to read:

9 § 8902. Exemption.

10 (a) General rule.--Any resident of this Commonwealth shall  
11 be exempt from the payment of all real estate taxes levied upon  
12 any building, including the land upon which it stands, occupied  
13 by that person as a principal dwelling, if all of the following  
14 requirements are met:

15 (1) That person has been honorably discharged or  
16 released under honorable circumstances from the armed forces  
17 of the United States [for service in any war or armed  
18 conflict in which this nation was engaged].

1 \* \* \*

2 (a.1) Proportional exemption.--Any resident of this  
3 Commonwealth who does not qualify under subsection (a) shall be  
4 proportionally exempt from real estate taxes levied upon any  
5 building, including the land upon which it stands, occupied by  
6 that person as a principal dwelling, if all of the following  
7 requirements are met:

8 (1) That person has been honorably discharged or  
9 released under honorable circumstances from the armed forces  
10 of the United States.

11 (2) As a result of such military service, that person  
12 has a service-connected disability declared by the United  
13 States Veterans' Administration or its successors to be a  
14 disability between 10% and 90%. The amount of property tax  
15 reduction shall be proportional to the service-connected  
16 disability rating of the resident.

17 (3) The dwelling is owned by that person solely, with  
18 his or her spouse or as an estate by the entirety.

19 (4) The need for the exemption from the payment of real  
20 estate taxes has been determined by the State Veterans'  
21 Commission in compliance with the requirements of this  
22 chapter.

23 \* \* \*

24 Section 2. This act shall take effect in 60 days.