

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 996 Session of
2015

INTRODUCED BY TARTAGLIONE, DINNIMAN, GREENLEAF, TEPLITZ,
BREWSTER, COSTA, AUMENT, BOSCOLA, STEFANO, RAFFERTY AND
TOMLINSON, SEPTEMBER 10, 2015

REFERRED TO VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS,
SEPTEMBER 10, 2015

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 definitions and for duty of
4 commission.

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

7 Section 1. Sections 8901 and 8904(1) and (2) of Title 51 of
8 the Pennsylvania Consolidated Statutes are amended to read:

9 § 8901. Definitions.

10 The following words and phrases when used in this chapter
11 shall have the meanings given to them in this section unless the
12 context clearly indicates otherwise:

13 "Annual income." All income received by an applicant and the
14 applicant's spouse while residing in the residence during the
15 calendar year prior to the year for which the exemption is
16 claimed.

17 "Blind." Visual acuity of three-sixtieths or ten two-
18 hundredths, or less normal vision.

1 "Commission." The State Veterans' Commission established
2 under section 1702 (relating to State Veterans' Commission).

3 "Income." As follows:

4 (1) All income from whatever source derived, including
5 any of the following:

6 (i) Salaries, wages, bonuses, commissions, income
7 from self-employment, alimony, support money, cash public
8 assistance and relief.

9 (ii) The gross amount of any pensions or annuities,
10 including 50% of railroad retirement benefits.

11 (iii) Fifty percent of all benefits received under
12 the Social Security Act (49 Stat. 620, 42 U.S.C. § 301 et
13 seq.), except Medicare benefits.

14 (iv) All benefits received under State unemployment
15 insurance laws and veterans' disability payments.

16 (v) All interest received from the Federal or a
17 state government or an instrumentality or political
18 subdivision of the Federal or a state government.

19 (vi) Realized capital gains and rentals.

20 (vii) Workers' compensation.

21 (viii) The gross amount of loss of time insurance
22 benefits, life insurance benefits and proceeds, except
23 for the first \$5,000 of the total of death benefit
24 payments.

25 (ix) Gifts of cash or property, other than transfers
26 by gift between members of a household, in excess of a
27 total value of \$300.

28 (2) The term does not include surplus food or other
29 relief in kind supplied by a governmental agency, property
30 tax or rent rebate or inflation dividend.

"Paraplegic." The bilateral paralysis of the upper or lower extremities of the body.

§ 8904. Duty of commission.

The commission shall:

(1) Fix uniform and equitable standards for determining the need for exemption from the payment of real estate taxes granted by this act. In fixing such uniform and equitable standards, [the commission shall apply a rebuttable presumption that] an applicant with annual income of \$75,000 or less [has a need for] shall be deemed to be in need of the exemption. Beginning on January 1, 2009, and every two years thereafter, the commission shall [adjust] increase the annual income level qualifying for the [rebuttable presumption of need] exemption for need by an amount equal to the [change] average of any increase in the Consumer Price Index in the preceding two years. The commission shall publish the adjusted annual income level qualifying for the [rebuttable presumption of] exemption for need as a notice in the Pennsylvania Bulletin.

(2) [After] For applicants with an annual income that exceeds \$75,000, after submission of proof of need by the applicant for the exemption from payment of real estate taxes, determine the need of the applicant.

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