
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 542 Session of
2019

INTRODUCED BY FLYNN, MURT, SNYDER, HILL-EVANS, CONKLIN, SAINATO,
KORTZ, CIRESI, CALTAGIRONE, DeLUCA, FARRY, READSHAW, SCHWEYER
AND DRISCOLL, FEBRUARY 19, 2019

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY
PREPAREDNESS, FEBRUARY 19, 2019

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(b) of Title 51 of the Pennsylvania
7 Consolidated Statutes is amended to read:

8 § 8902. Exemption.

9 * * *

10 (b) Extension of exemption.--The exemption provided in
11 subsection (a) shall be extended to [the] each of the following:

12 (1) The unmarried surviving spouse upon the death of the
13 eligible veteran provided that the State Veterans' Commission
14 determines that such spouse is in need of an exemption.

15 (2) The unmarried surviving spouse upon the death of the
16 otherwise eligible veteran if the veteran died before being
17 declared 100% disabled if:

1 (i) the veteran would have been declared 100%
2 disabled if the veteran had survived until the end of the
3 evaluation period; and

4 (ii) the veteran died as a direct result of the
5 injury or disability for which the veteran was evaluated.

6 (3) The unmarried surviving spouse of either:

7 (i) a veteran who was killed in the line of duty; or

8 (ii) a veteran who was killed during active service
9 duty.

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