

**SENATE APPROPRIATIONS COMMITTEE
FISCAL NOTE**

BILL NO. Senate Bill 1109

PRINTER NO. 1533

AMOUNT

\$1,000,000 to \$1,500,000 in FY 2016-17

FUND

General Fund

DATE INTRODUCED

January 28, 2016

PRIME SPONSOR

Senator Baker

DESCRIPTION AND PURPOSE OF BILL

Senate Bill 1109 proposes an amendment to the Constitution of the Commonwealth of Pennsylvania to extend the property tax exemption program for disabled veterans to the surviving spouse of soldiers killed in action.

Currently, Article VIII, §2(c) of the Constitution provides an exemption for real property taxes to veterans who suffer a service-connected disability and are determined by the State Veterans' Commission to be in need of a tax exemption.

This legislation proposes to extend the real property tax exemption to the surviving spouse of a service member who is killed or dies from injuries received while in active service provided that the surviving spouse and the service member owned and resided in the residence prior to the service member being called into active service.

In order to amend the Pennsylvania Constitution, the bill proposing the amendment must be passed by the General Assembly in two consecutive legislative sessions, be advertised per Article XI, §1 of the Constitution, and finally be approved by the electorate.

FISCAL IMPACT:

Under Article XI, §1 of the Constitution of the Commonwealth of Pennsylvania, the Secretary of the Commonwealth is required to have the proposed amendment published in two newspapers in every county throughout the Commonwealth, upon the first and second passage of the bill by the General Assembly. In addition, the Secretary is required to submit the proposed amendment to the qualified electors of the Commonwealth upon second passage.

According to the Department of State, it is estimated to cost approximately \$1,000,000 to \$1,500,000 for the required advertisement of the passage of this Constitutional amendment.