

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 441

Session of
1985

INTRODUCED BY PETRARCA, MANDERINO, HUTCHINSON, RYAN, HAYES,
RICHARDSON, BELFANTI, OLASZ, GEIST, NOYE, PHILLIPS, STUBAN,
BALDWIN, LIVENGOD, BOWLEY, COLAFELLA, SWEET, LAUGHLIN,
STAIRS, GRUITZA, KUKOVICH, PUNT, VAN HORNE, BORTNER,
LESCOVITZ, McCALL, STABACK, YANDRISEVITS, DeLUCA, STEWART,
CIMINI, McCLATCHY, DISTLER, PRATT, BELARDI, STEIGHNER,
MACKOWSKI, COLE, EVANS, TRUMAN, RIEGER, DONATUCCI, POTT,
DAVIES, BURD AND BOOK, FEBRUARY 26, 1985

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 26, 1985

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
2 act relating to taxation; designating the subjects, property
3 and persons subject to and exempt from taxation for all local
4 purposes; providing for and regulating the assessment and
5 valuation of persons, property and subjects of taxation for
6 county purposes, and for the use of those municipal and
7 quasi-municipal corporations which levy their taxes on county
8 assessments and valuations; amending, revising and
9 consolidating the law relating thereto; and repealing
10 existing laws," further providing for the exemption from
11 taxation of fire and rescue station property.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Subsection (a) of section 204 of the act of May
15 22, 1933 (P.L.853, No.155), known as The General County
16 Assessment Law, is amended by adding a clause, and subsection
17 (b), amended July 9, 1971 (P.L.211, No.36) and September 22,
18 1972 (P.L.868, No.197), is amended to read:

19 Section 204. Exemptions from Taxation.--(a) The following

property shall be exempt from all county, city, borough, town,
township, road, poor and school tax, to wit:

* * *

(13) All fire and rescue stations which are founded, endowed
and maintained by public or private charity, together with the
grounds thereto annexed and necessary for the occupancy and
enjoyment of the same, and ancillary buildings, grounds and
facilities, owned and occupied by fire and rescue stations, used
on a regular basis for activities which contribute to the
support of fire and rescue stations: Provided, That the net
receipts from such activities are used solely for the charitable
purposes of the fire and rescue stations.

(b) Except as otherwise provided in [clause (11)] clauses
(11) and (13) of this section, all property real or personal,
other than that which is actually and regularly used and
occupied for the purposes specified in this section, and all
such property from which any income or revenue is derived, other
than from recipients of the bounty of the institution or
charity, shall be subject to taxation, except where exempted by
law for State purposes, and nothing herein contained shall
exempt same therefrom.

* * *

Section 2. This act shall apply to assessments for taxes
levied for the calendar or fiscal year beginning on or after
January 1, 1985.

Section 3. This act shall take effect immediately.