

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2490 Session of
1990

INTRODUCED BY LEH, CALTAGIRONE, GALLEN, McHALE, SEMMEL, TRELLO,
ANGSTADT, MORRIS, DAVIES, LAUGHLIN, ARGALL, ALLEN, GODSHALL,
DEMPSEY, NAHILL, PHILLIPS, KENNEY, KONDRICH, NOYE,
E. Z. TAYLOR, HERSHEY, HASAY, JOHNSON, FLICK AND MELIO,
APRIL 24, 1990

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 24, 1990

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," regulating homes for the aged, sick or
11 infirm.

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

14 Section 1. Section 204(a)(3) of the act of May 22, 1933
15 (P.L.853, No.155), known as The General County Assessment Law,
16 amended September 22, 1972 (P.L.868, No.97), is amended to read:

17 Section 204. Exemptions from Taxation.--(a) The following
18 property shall be exempt from all county, city, borough, town,
19 township, road, poor and school tax, to wit:

20 * * *

21 (3) All hospitals, universities, colleges, seminaries,

1 academies, associations and institutions of learning,
2 benevolence[,] or charity, including fire and rescue stations
3 and homes for aged, sick or infirm, with the grounds thereto
4 annexed and necessary for the occupancy and enjoyment of the
5 same, founded, endowed, and maintained by public or private
6 charity: Provided, That the entire revenue derived by the same
7 be applied to the support and to increase the efficiency and
8 facilities thereof, the repair and the necessary increase of
9 grounds and buildings thereof, and for no other purpose[:]:
10 Provided further, That for the purposes of this subsection, the
11 term "homes for the aged, sick or infirm" means a self-contained
12 community that includes all residential dwelling units,
13 recreational facilities and services facilities; and
14 (i) is designed for elderly residents;
15 (ii) operates a skilled nursing facility, an intermediate or
16 personal care facility, or a home for the aged;
17 (iii) has a charter which provides that in the event of
18 dissolution, its assets will revert or be conveyed to an entity
19 organized exclusively for charitable, educational, scientific or
20 religious purposes, and which qualifies as an exempt
21 organization under section 501(c)(3) of the Internal Revenue
22 Code of 1986 (Public Law 99-514, 26 U.S.C. § 501(c)(3));
23 (iv) is owned, operated and managed by:
24 (A) a congregation, parish, mission, synagogue, temple,
25 conference, association, division, presbytery, diocese,
26 district, synod or similar unit of a church or religious body;
27 or
28 (B) a nonprofit organization which qualifies as an exempt
29 organization under section 501(c)(3) of the Internal Revenue
30 Code of 1986; and

1 (v) has an active program to generate funds through one or
2 more sources, such as gifts, grants, trusts, bequests, endowment
3 or an annual giving program, to assist the home in serving
4 persons who might not be able to reside at the home without
5 financial assistance or subsidy;

6 * * *

7 Section 2. This act shall be retroactive for taxes due and
8 payable on or after January 1, 1990.

9 Section 3. This act shall take effect immediately.