

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1475 Session of  
1993

INTRODUCED BY MICHLOVIC, PETRONE, STURLA, ROONEY AND OLASZ,  
MAY 3, 1993

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 3, 1993

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 exemptions from  
11 taxation.

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 December 14, 1992 (P.L.886, No.141), 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,  
22 academies, associations and institutions of learning,

1 benevolence, or charity, including fire and rescue stations,  
2 with the grounds thereto annexed and necessary for the occupancy  
3 and enjoyment of the same, founded, endowed, and maintained by  
4 public or private charity: Provided, That the entire revenue  
5 derived by the same be applied to the support and to increase  
6 the efficiency and facilities thereof, the repair and the  
7 necessary increase of grounds and buildings thereof, and for no  
8 other purpose[: And provided further, That any charitable  
9 organization providing residential housing services in which the  
10 charitable nonprofit organization receives subsidies for at  
11 least ninety-five per centum of the residential housing units  
12 from a low-income Federal housing program shall remain a "purely  
13 public charity" and tax exempt provided that any surplus from  
14 such assistance or subsidy is monitored by the appropriate  
15 governmental agency and used solely to advance common charitable  
16 purposes within the charitable organization];

17 \* \* \*

18 Section 2. This act shall take effect immediately.