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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1036 Session of  
2007

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INTRODUCED BY GOODMAN, BAKER, BELFANTI, BEYER, CALTAGIRONE,  
CAPPELLI, CARROLL, COSTA, DONATUCCI, EVERETT, FABRIZIO,  
FREEMAN, GEIST, GEORGE, GRUCELA, HENNESSEY, HERSHEY,  
HORNAMAN, HUTCHINSON, JAMES, KORTZ, MURT, MYERS, PAYNE,  
PEIFER, PETRARCA, PHILLIPS, RAYMOND, READSHAW, REICHLEY,  
SCAVELLO, SCHRODER, SOLOBAY, STABACK, STERN, R. STEVENSON,  
SURRA, VULAKOVICH, YOUNGBLOOD AND YUDICHAK, APRIL 10, 2007

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REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY  
PREPAREDNESS, APRIL 10, 2007

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AN ACT

1 Amending Title 51 (Military Affairs) of the Pennsylvania  
2 Consolidated Statutes, further providing for disabled  
3 veterans' real estate tax exemption.

4 The General Assembly of the Commonwealth of Pennsylvania  
5 hereby enacts as follows:

6 Section 1. Section 8902 of Title 51 of the Pennsylvania  
7 Consolidated Statutes, amended November 29, 2006 (P.L.1459,  
8 No.161), is amended to read:

9 § 8902. Exemption.

10 (a) General rule.--Any resident of this Commonwealth shall  
11 be exempt from the payment of all real estate taxes levied upon  
12 any building, including the land upon which it stands, occupied  
13 by that person as a principal dwelling, if all of the following  
14 requirements are met:

15 (1) That person has been honorably discharged or

1 released under honorable circumstances from the armed forces  
2 of the United States for service in any war or armed conflict  
3 in which this nation was engaged.

4 (2) As a result of such military service, that person is  
5 blind or paraplegic or has sustained the loss of two or more  
6 limbs, or has a service-connected disability declared by the  
7 United States Veterans' Administration or its successors to  
8 be a total or 100% permanent disability.

9 (3) The dwelling is owned by that person solely, with  
10 his or her spouse or as an estate by the entirety.

11 [(4) The need for the exemption from the payment of real  
12 estate taxes has been determined by the State Veterans'  
13 Commission in compliance with the requirements of this  
14 chapter.]

15 (b) Extension of exemption.--The exemption provided in  
16 subsection (a) shall be extended to the unmarried surviving  
17 spouse upon the death of the eligible veteran [provided that the  
18 State Veterans' Commission determines that such spouse is in  
19 need of an exemption].

20 Section 2. This act shall take effect immediately.