

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 786 Session of 2011

INTRODUCED BY SANTARSIERO, DEASY, BARRAR, K. BOYLE, BRADFORD, V. BROWN, BUXTON, CALTAGIRONE, CARROLL, D. COSTA, DeLUCA, FABRIZIO, GABLER, GEORGE, GOODMAN, HARHART, HENNESSEY, HORNAMAN, JOSEPHS, KORTZ, LONGIETTI, MATZIE, MURPHY, O'NEILL, PYLE, READSHAW, SAINATO, K. SMITH, M. SMITH, SWANGER, VULAKOVICH AND WAGNER, FEBRUARY 23, 2011

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS, FEBRUARY 23, 2011

AN ACT

1 Amending Title 51 (Military Affairs) of the Pennsylvania
2 Consolidated Statutes, further providing for duty of board;
3 and providing for municipal service fee exemption.

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

6 Section 1. Section 8903 of Title 51 of the Pennsylvania
7 Consolidated Statutes is amended to read:

8 § 8903. Duty of board.

9 (a) Grant of tax exemption.--When the conditions specified
10 in section 8902 (relating to exemption) are determined to exist
11 by the board for the assessment and revision of taxes, or by a
12 similar board for the assessment of taxes, and upon the receipt
13 by that board of a certification of need for the tax exemption
14 from the commission, the board shall grant the tax exemption
15 prescribed by section 8902. Notification of the granting of the
16 tax exemption by the board shall be forwarded to the person who

1 has received the exemption from the payment of real estate taxes
2 and to the tax-levying bodies and tax collectors of all
3 political subdivisions imposing taxes upon the dwelling of the
4 person granted the exemption from payment of real estate taxes.

5 (b) Suspension of taxes pending certification.--A person who
6 requests the exemption from the payment of real estate taxes
7 shall have the real estate taxes suspended upon filing of that
8 request until the commission notifies the board of the person's
9 certification of need for the tax exemption. Notification of the
10 suspension of the person's real estate taxes by the board shall
11 be forwarded to the person who is seeking the exemption from the
12 payment of real estate taxes and to the tax-levying bodies and
13 tax collectors of all political subdivisions imposing taxes upon
14 the dwelling of the person granted the suspension from real
15 estate taxes pending the commission's certification. If the
16 commission does not certify the need of a person seeking an
17 exemption from the payment of real estate taxes, then that
18 person shall make payment of any taxes that were due to any tax-
19 levying body or tax collector during the period of suspension.
20 No interest or penalty shall accrue on the suspended taxes.

21 Section 2. Title 51 is amended by adding a section to read:
22 § 8907. Municipal service fee exemption.

23 (a) Grant of exemption.--Any resident of this Commonwealth
24 who qualifies for the exemption provided for under section 8902
25 (relating to exemption) shall, for the period said exemption is
26 in effect, be exempt from the payment of any fee, charge or
27 assessment imposed by a municipality or municipal authority for
28 the provision of trash collection services provided generally to
29 residents of the municipality or areas served by the authority
30 that is charged on the municipal tax bill. The exemption

1 afforded a qualifying resident under this section shall apply
2 regardless of whether the foregoing services are provided
3 directly by the municipality, the municipal authority or by a
4 third party pursuant to contract with the municipality or
5 municipal authority.

6 (b) Implementation.--Upon receipt by the municipality,
7 municipal authority or third party provider of the municipal
8 services enumerated in subsection (a) of a copy of the
9 notification issued pursuant to section 8903(a) (relating to
10 duty of board) granting real estate tax exemption to a
11 qualifying resident, the municipality, municipal authority or
12 third party provider shall not impose any fee, charge or
13 assessment for the provision of such services to the resident
14 who is the subject of such notification for the period the
15 exemption is in effect. The municipality, municipal authority or
16 third party provider shall refund any fee, charge or assessment
17 collected from the resident for services provided in the period
18 between the effective date of the exemption and receipt of the
19 notification. Any fee, charge or assessment due a third party
20 provider of municipal services on account of services furnished
21 a resident enjoying the exemption afforded by this section shall
22 be the responsibility of the contracting municipality or
23 municipal authority.

24 (c) Construction.--This section shall not be construed to
25 exempt a resident who qualifies for the real estate tax
26 exemption provided under section 8902 from the payment of any
27 other municipal taxes. Nothing in this section shall be
28 construed to include fees associated with permits issued by a
29 municipality, nor to tapping fees imposed by a municipality or
30 municipal authority pursuant to law.

1 Section 3. This act shall take effect in 60 days.