
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 211

Session of
1981

INTRODUCED BY RASCO, BURD, POTT, COSLETT, LEHR, MAIALE, JOHNSON,
KUKOVICH, HALUSKA, WACHOB, PETRARCA, COHEN, E. Z. TAYLOR,
PRATT, LETTERMAN, ITKIN, MICOZZIE, CALTAGIRONE, MRKONIC,
JACKSON, SALVATORE, LAUGHLIN AND PHILLIPS, JANUARY 26, 1981

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 26, 1981

AN ACT

1 Providing a limited exemption from taxation for the principal
2 residence of certain persons and for reimbursement by the
3 Commonwealth through the Department of Revenue for loss of
4 revenues occasioned by such exemption.

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

7 Section 1. Limited exemption from taxation.

8 Notwithstanding the provisions of any other act, the
9 principal residence of any person 65 years of age or older shall
10 be exempt from all county, city, borough, town, township, road,
11 poor and school tax: Provided, That such exemption shall apply
12 only to the extent of the first \$5,000 of the assessed valuation
13 of such residence.

14 Section 2. Commonwealth reimbursement.

15 The Department of Revenue shall reimburse local taxing
16 authorities for revenue losses occasioned by the exemption
17 provided in section 1 from funds appropriated for such purpose
18 by the General Assembly or from moneys in the General Fund which

1 are available and may lawfully be used for such purpose. The
2 Department of Revenue may adopt or establish regulations,
3 procedures and forms to carry out the provisions of this act.

4 Section 3. Effective date.

5 This act shall take effect immediately but shall apply as to
6 particular taxing authorities only to taxes levied and assessed
7 for fiscal years beginning not less than six months from the
8 effective date of this act.