

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 886

Session of
1985

INTRODUCED BY CLYMER, GODSHALL, MRKONIC, J. L. WRIGHT, JOHNSON,
PHILLIPS, HOWLETT, E. Z. TAYLOR, GEIST, CIMINI, J. J. TAYLOR,
HAYES, ARTY, CESSAR, LESCOVITZ, FLICK, HARPER, CIVERA,
REINARD, MACKOWSKI, DISTLER, PERZEL, BELARDI, FREIND, TELEK
AND GANNON, APRIL 15, 1985

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 15, 1985

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," exempting charitable and not-for-profit
11 nursing care homes from 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 September 22, 1972 (P.L.868, No.197), is amended to
17 read:

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

21 * * *

1 (3) All hospitals, universities, colleges, seminaries,
2 academies, associations and institutions of learning,
3 benevolence, or charity, including fire and rescue stations and
4 further including all charitable or not-for-profit nursing
5 homes, retirement homes, life care communities and similar
6 institutions intended to service the elderly or the infirm, with
7 the grounds thereto annexed and necessary for the occupancy and
8 enjoyment of the same, founded, endowed, and maintained by
9 public or private charity: Provided, That the entire revenue
10 derived by the same be applied to the support and to increase
11 the efficiency and facilities thereof, the repair and the
12 necessary increase of grounds and buildings thereof, and for no
13 other purpose;

14 * * *

15 Section 2. This act shall take effect in 60 days.