
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1184 Session of
2005

INTRODUCED BY GOODMAN, ALLEN, BEBKO-JONES, BELARDI, BELFANTI,
BUNT, CALTAGIRONE, CAPPELLI, CORRIGAN, CRUZ, DERMODY,
FICHTER, FREEMAN, GEORGE, GERGELY, HANNA, HUTCHINSON, JAMES,
LEDERER, LEVDANSKY, MAHER, MANN, McILHINNEY, PALLONE,
PETRARCA, PISTELLA, READSHAW, SAINATO, SHANER, SOLOBAY,
STABACK, STERN, SURRA, TANGRETTI, THOMAS, WATSON, WRIGHT,
YOUNGBLOOD AND YUDICHAK, MARCH 29, 2005

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY
PREPAREDNESS, MARCH 29, 2005

AN ACT

1 Amending Title 51 (Military Affairs) of the Pennsylvania
2 Consolidated Statutes, providing for exemption from payment
3 of real estate taxes by certain surviving spouses.

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 is amended to read:

8 § 8902. Exemption.

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

14 (1) (i) That person has been honorably discharged
15 or released under honorable circumstances from the armed

1 forces of the United States for service in any war or
2 armed conflict in which this nation was engaged.

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

9 [(3)] (iii) The dwelling is owned by that person
10 solely or as an estate by the entirety[.]; or

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

14 (2) That person was the spouse of a person who was
15 killed while on active duty with a branch of the armed forces
16 of the United States in any war or armed conflict in which
17 this nation was engaged.

18 (b) Extension of exemption.--The exemption provided in
19 subsection [(a)] (a)(1) shall be extended to the unmarried
20 surviving spouse upon the death of the eligible veteran
21 [provided that the State Veterans' Commission determines that
22 such spouse is in need of an exemption].

23 Section 2. This act shall apply retroactively to January 1,
24 2003.

25 Section 3. This act shall take effect immediately.