

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 1838 Session of  
2009

INTRODUCED BY SANTARSIERO, BELFANTI, BEYER, BOYLE, BRADFORD,  
BRENNAN, BRIGGS, BROWN, CALTAGIRONE, D. COSTA, DeLUCA,  
DONATUCCI, GABLER, GEORGE, GIBBONS, GODSHALL, GOODMAN, GROVE,  
GRUCELA, HARHAI, HARHART, HORNAMAN, HOUGHTON, W. KELLER,  
KORTZ, KOTIK, KULA, LENTZ, LONGIETTI, MAHONEY, McGEEHAN,  
MELIO, MENSCH, MURPHY, MURT, O'NEILL, PALLONE, PETRARCA,  
QUINN, READSHAW, REICHLEY, ROCK, SCAVELLO, SEIP, SIPTROTH,  
SOLOBAY, SWANGER, THOMAS, VEREB, VULAKOVICH, WALKO, WHITE,  
YOUNGBLOOD AND FARRY, JULY 8, 2009

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES,  
JUNE 29, 2010

## 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

1 prescribed by section 8902. Notification of the granting of the  
2 tax exemption by the board shall be forwarded to the person who  
3 has received the exemption from the payment of real estate taxes  
4 and to the tax-levying bodies and tax collectors of all  
5 political subdivisions imposing taxes upon the dwelling of the  
6 person granted the exemption from payment of real estate taxes.

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

23 SECTION 2. TITLE 51 IS AMENDED BY ADDING A SECTION TO READ: 

24 § 8907. MUNICIPAL SERVICE FEE EXEMPTION.

25 (A) GRANT OF EXEMPTION.--ANY RESIDENT OF THIS COMMONWEALTH  
26 WHO QUALIFIES FOR THE EXEMPTION PROVIDED FOR UNDER SECTION 8902  
27 (RELATING TO EXEMPTION) SHALL, FOR THE PERIOD SAID EXEMPTION IS  
28 IN EFFECT, BE EXEMPT FROM THE PAYMENT OF ANY FEE, CHARGE OR  
29 ASSESSMENT IMPOSED BY A MUNICIPALITY OR MUNICIPAL AUTHORITY FOR  
30 THE PROVISION OF TRASH COLLECTION SERVICES PROVIDED GENERALLY TO

1 RESIDENTS OF THE MUNICIPALITY OR AREAS SERVED BY THE AUTHORITY  
2 THAT IS CHARGED ON THE MUNICIPAL TAX BILL. THE EXEMPTION  
3 AFFORDED A QUALIFYING RESIDENT UNDER THIS SECTION SHALL APPLY  
4 REGARDLESS OF WHETHER THE FOREGOING SERVICES ARE PROVIDED  
5 DIRECTLY BY THE MUNICIPALITY, THE MUNICIPAL AUTHORITY OR BY A  
6 THIRD PARTY PURSUANT TO CONTRACT WITH THE MUNICIPALITY OR  
7 MUNICIPAL AUTHORITY.

8 (B) IMPLEMENTATION.--UPON RECEIPT BY THE MUNICIPALITY,  
9 MUNICIPAL AUTHORITY OR THIRD PARTY PROVIDER OF THE MUNICIPAL  
10 SERVICES ENUMERATED IN SUBSECTION (A) OF A COPY OF THE  
11 NOTIFICATION ISSUED PURSUANT TO SECTION 8903(A) (RELATING TO  
12 DUTY OF BOARD) GRANTING REAL ESTATE TAX EXEMPTION TO A  
13 QUALIFYING RESIDENT, THE MUNICIPALITY, MUNICIPAL AUTHORITY OR  
14 THIRD PARTY PROVIDER SHALL NOT IMPOSE ANY FEE, CHARGE OR  
15 ASSESSMENT FOR THE PROVISION OF SUCH SERVICES TO THE RESIDENT  
16 WHO IS THE SUBJECT OF SUCH NOTIFICATION FOR THE PERIOD THE  
17 EXEMPTION IS IN EFFECT. THE MUNICIPALITY, MUNICIPAL AUTHORITY OR  
18 THIRD PARTY PROVIDER SHALL REFUND ANY FEE, CHARGE OR ASSESSMENT  
19 COLLECTED FROM THE RESIDENT FOR SERVICES PROVIDED IN THE PERIOD  
20 BETWEEN THE EFFECTIVE DATE OF THE EXEMPTION AND RECEIPT OF THE  
21 NOTIFICATION. ANY FEE, CHARGE OR ASSESSMENT DUE A THIRD PARTY  
22 PROVIDER OF MUNICIPAL SERVICES ON ACCOUNT OF SERVICES FURNISHED  
23 A RESIDENT ENJOYING THE EXEMPTION AFFORDED BY THIS SECTION SHALL  
24 BE THE RESPONSIBILITY OF THE CONTRACTING MUNICIPALITY OR  
25 MUNICIPAL AUTHORITY.

26 (C) CONSTRUCTION.--THIS SECTION SHALL NOT BE CONSTRUED TO  
27 EXEMPT A RESIDENT WHO QUALIFIES FOR THE REAL ESTATE TAX  
28 EXEMPTION PROVIDED UNDER SECTION 8902 FROM THE PAYMENT OF ANY  
29 OTHER MUNICIPAL TAXES. NOTHING IN THIS SECTION SHALL BE  
30 CONSTRUED TO INCLUDE FEES ASSOCIATED WITH PERMITS ISSUED BY A

1 MUNICIPALITY, NOR TO TAPPING FEES IMPOSED BY A MUNICIPALITY OR  
2 MUNICIPAL AUTHORITY PURSUANT TO LAW.

3 Section 2 3. This act shall take effect in 60 days.

