
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1859 Session of
2013

INTRODUCED BY MICOZZIE, DAVIDSON, MILLARD, KORTZ, THOMAS, GROVE,
GODSHALL, COHEN, ROCK, SWANGER, YOUNGBLOOD, MARSHALL, MURT,
GINGRICH AND GILLEN, NOVEMBER 25, 2013

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 25, 2013

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2 of Pennsylvania, further providing for exemptions and special
3 provisions relating to taxation.

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

6 Section 1. The following amendment to the Constitution of
7 Pennsylvania is proposed in accordance with Article XI:

8 (1) That section 2(c) of Article VIII be amended to read:

9 § 2 Exemptions and special provisions:

10 * * *

11 (c) [Citizens and residents of this Commonwealth, who served
12 in any war or armed conflict in which the United States was
13 engaged and were honorably discharged or released under
14 honorable circumstances from active service, shall be exempt
15 from the payment of all real property taxes upon the residence
16 occupied by the said citizens and residents of this Commonwealth
17 imposed by the Commonwealth of Pennsylvania or any of its

1 political subdivisions if, as a result of military service, they
2 are blind, paraplegic or double or quadruple amputees or have a
3 service-connected disability declared by the United States
4 Veterans Administration or its successor to be a total or 100%
5 permanent disability, and if the State Veterans' Commission
6 determines that such persons are in need of the tax exemptions
7 granted herein. This exemption shall be extended to the
8 unmarried surviving spouse upon the death of an eligible veteran
9 provided that the State Veterans' Commission determines that
10 such person is in need of the exemption.] Citizens and residents
11 of this Commonwealth who served in the United States Armed
12 Forces, including a reserve component or National Guard, and
13 were discharged or released from service under conditions other
14 than dishonorable and possess a Federal DD-214 or equivalent
15 documentation shall be exempt from the payment of all real
16 property taxes of more than 1% of the total assessed value of
17 the residence occupied by the said citizens and residents of
18 this Commonwealth imposed by the Commonwealth or any of its
19 political subdivisions, if they are single or widowed, 65 years
20 of age or older, have no immediate family members older than 21
21 years of age who reside at the residence and do not have an
22 income of more than \$40,000 per year.

23 Section 2. (a) Upon the first passage by the General
24 Assembly of this proposed constitutional amendment, the
25 Secretary of the Commonwealth shall proceed immediately to
26 comply with the advertising requirements of section 1 of Article
27 XI of the Constitution of Pennsylvania and shall transmit the
28 required advertisements to two newspapers in every county in
29 which such newspapers are published in sufficient time after
30 passage of this proposed constitutional amendment.

1 (b) Upon the second passage by the General Assembly of this
2 proposed constitutional amendment, the Secretary of the
3 Commonwealth shall proceed immediately to comply with the
4 advertising requirements of section 1 of Article XI of the
5 Constitution of Pennsylvania and shall transmit the required
6 advertisements to two newspapers in every county in which such
7 newspapers are published in sufficient time after passage of
8 this proposed constitutional amendment. The Secretary of the
9 Commonwealth shall submit this proposed constitutional amendment
10 to the qualified electors of this Commonwealth at the first
11 primary, general or municipal election which meets the
12 requirements of and is in conformance with section 1 of Article
13 XI of the Constitution of Pennsylvania and which occurs at least
14 three months after the proposed constitutional amendment is
15 passed by the General Assembly.