## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## SENATE BILL

No. 683

Session of 2013

INTRODUCED BY WOZNIAK, WAUGH, TARTAGLIONE, KASUNIC, FONTANA, BREWSTER AND SOLOBAY, MARCH 14, 2013

REFERRED TO FINANCE, MARCH 14, 2013

## AN ACT

- 1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
- 2 Consolidated Statutes, in consolidated county assessment,
- further providing for exemptions from taxation.
- 4 The General Assembly of the Commonwealth of Pennsylvania
- 5 hereby enacts as follows:
- 6 Section 1. Section 8802 of Title 53 of the Pennsylvania
- 7 Consolidated Statutes is amended by adding a definition to read:
- 8 § 8802. Definitions.
- 9 The following words and phrases when used in this chapter
- 10 shall have the meanings given to them in this section unless the
- 11 context clearly indicates otherwise:
- 12 \* \* \*
- 13 "Homestead." As defined in section 8401 (relating to
- 14 definitions).
- 15 \* \* \*
- 16 Section 2. Section 8812 of Title 53 is amended by adding a
- 17 subsection to read:
- 18 § 8812. Exemptions from taxation.

- 1 \* \* \*
- 2 (a.1) School real estate taxes. -- A homestead of an
- 3 <u>individual who has owned the dwelling for over 20 years and who</u>
- 4 <u>is 90 years of age or older shall be exempt from all school real</u>
- 5 <u>estate taxes.</u>
- 6 \* \* \*
- 7 Section 3. This act shall take effect in 60 days.