
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 578 Session of
2021

INTRODUCED BY BARTOLOTTA, VOGEL, STREET, J. WARD, FONTANA,
PHILLIPS-HILL, SANTARSIERO, STEFANO, LANGERHOLC, ROBINSON,
MENSCH, MASTRIANO, HUTCHINSON, REGAN, COSTA, PITTMAN, KANE,
AUMENT, BOSCOLA AND HAYWOOD, APRIL 20, 2021

REFERRED TO VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS,
APRIL 20, 2021

A JOINT RESOLUTION

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

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 That section 2(c) of Article VIII be amended and the section
9 be amended by adding subsections to read:

10 § 2. Exemptions and special provisions.

11 * * *

12 (c) Citizens and residents of this Commonwealth, who [served
13 in any war or armed conflict in which the United States was
14 engaged and were honorably discharged or released under
15 honorable circumstances from active service] served as a member
16 of the armed forces of the United States, including a reserve

1 component or National Guard, and received a discharge from
2 service under conditions other than dishonorable, shall be
3 exempt from the payment of all real property taxes upon the
4 residence occupied by the said citizens and residents of this
5 Commonwealth imposed by the Commonwealth of Pennsylvania or any
6 of its political subdivisions if, as a result of military
7 service, they are blind, paraplegic or double or quadruple
8 amputees or have a service-connected disability declared, rated
9 or compensated by the United States [Veterans Administration]
10 Department of Veterans Affairs or its successor to be [a total
11 or] 100% [permanent disability] permanent and totally disabled,
12 and if the State Veterans' Commission determines that such
13 persons are in need of the tax exemptions [granted herein.]
14 based on the economic circumstances that exist at the member's
15 place of residence. The exemption shall apply to the primary
16 residence even if the eligible veteran resides at a long-term
17 care facility until the eligible veteran no longer retains
18 ownership of the residence. Compensation received by the member
19 for an injury due to service as indicated in this section may
20 not be considered by the State Veterans' Commission. This
21 exemption shall be extended to the unmarried surviving spouse
22 upon the death of an eligible veteran and to the surviving
23 spouse of a member of the armed forces of the United States,
24 including a reserve component or National Guard, who was killed
25 in action and died as a result of injuries received while in
26 active service in a written finding, provided that the State
27 Veterans' Commission determines that such person is in need of
28 the exemption.

29 (d) The unmarried surviving spouse upon the death of an
30 eligible veteran or whose spouse was killed in the line of duty,

1 becomes missing in action, presumed dead, becomes a prisoner of
2 war or is posthumously determined to be 100% disabled as
3 determined by the United States Department of Defense or
4 Department of Veterans Affairs shall be exempt from the payment
5 of all real property taxes on the surviving spouse's primary
6 place of residence imposed by the Commonwealth of Pennsylvania
7 or any of its political subdivisions if the State Veterans'
8 Commission determines that the person is in need of the
9 exemption. There shall be no restriction on a surviving spouse
10 who is eligible for an exemption under this subsection if the
11 surviving spouse relocated to another primary place of residence
12 or the surviving spouse resides outside of this Commonwealth at
13 the time of death of the member of the armed forces of the
14 United States. The exemption under this subsection shall cease
15 if the surviving spouse remarries and shall not be claimed
16 thereafter.

17 (e) After an exemption has been approved under subsection
18 (c) or (d), the amount of real property taxes due for the
19 applicable tax year shall be prorated from the date the
20 application for the exemption is received by the State Veterans'
21 Commission.

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

30 (b) Upon the second passage by the General Assembly of this

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