

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1401 Session of 2023

INTRODUCED BY PROBST, CEPEDA-FREYTIZ, PIELLI, McNEILL, WEBSTER, KAZEEM, MADDEN, D. WILLIAMS, KINSEY, DELLOSO, SANCHEZ, KHAN, HILL-EVANS, GUENST, CERRATO, MENTZER, MUNROE AND STEELE, JUNE 13, 2023

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS, JUNE 13, 2023

AN ACT

1 Amending Title 51 (Military Affairs) of the Pennsylvania
2 Consolidated Statutes, in disabled veterans' real estate tax
3 exemption, further providing for exemption.

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

6 Section 1. Section 8902(a)(1) of Title 51 of the
7 Pennsylvania Consolidated Statutes is amended and the section is
8 amended by adding a subsection to read:

9 § 8902. Exemption.

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

15 (1) That person has been honorably discharged or
16 released under honorable circumstances from the armed forces
17 of the United States [for service in any war or armed

1 conflict in which this nation was engaged].

2 * * *

3 (a.1) Proportional exemption.--Any resident of this
4 Commonwealth who does not qualify under subsection (a) shall be
5 proportionally exempt from real estate taxes levied upon any
6 building, including the land upon which the building stands,
7 occupied by that person as a principal dwelling, if all of the
8 following requirements are met:

9 (1) That person has been honorably discharged or
10 released under honorable circumstances from the armed forces
11 of the United States.

12 (2) As a result of such military service, that person
13 has a service-connected disability between 10% and 90% as
14 declared by the United States Veterans' Administration or its
15 successors. The amount of property tax reduction shall be
16 proportional to the service-connected disability rating of
17 the resident.

18 (3) The dwelling is owned by that person solely, with
19 his or her spouse or as an estate by the entirety.

20 (4) The need for the exemption from the payment of real
21 estate taxes has been determined by the State Veterans'
22 Commission in compliance with the requirements of this
23 chapter.

24 * * *

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