

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
2 act relating to taxation; designating the subjects, property
3 and persons subject to and exempt from taxation for all local
4 purposes; providing for and regulating the assessment and
5 valuation of persons, property and subjects of taxation for
6 county purposes, and for the use of those municipal and
7 quasi-municipal corporations which levy their taxes on county
8 assessments and valuations; amending, revising and
9 consolidating the law relating thereto; and repealing
10 existing laws," in subjects of taxation and exemptions,
11 further providing for exemptions from taxation.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Section 204(a)(3) and (9) of the act of May 22,
15 1933 (P.L.853, No.155), known as The General County Assessment
16 Law, are amended to read:

17 Section 204. Exemptions from Taxation.--(a) The following
18 property shall be exempt from all county, city, borough, town,
19 township, road, poor and school tax, to wit:

20 * * *

21 (3) All hospitals, universities, colleges, seminaries,
22 academies, associations and institutions of learning,

1 benevolence, or charity, including fire and rescue stations,
2 with the grounds thereto annexed and necessary for the occupancy
3 and enjoyment of the same, founded, endowed, and maintained by
4 public or private charity, except that there shall be no
5 exemption for any portion of real property of an institution
6 that is used for a commercial purpose or that is not actually
7 and regularly used for the principle purposes of the
8 institution: Provided, That the entire revenue derived by the
9 same be applied to the support and to increase the efficiency
10 and facilities thereof, the repair and the necessary increase of
11 grounds and buildings thereof, and for no other purpose: And
12 provided further, That any charitable organization providing
13 residential housing services in which the charitable nonprofit
14 organization receives subsidies for at least ninety-five per
15 centum of the residential housing units from a low-income
16 Federal housing program shall remain a "purely public charity"
17 and tax exempt provided that any surplus from such assistance or
18 subsidy is monitored by the appropriate governmental agency and
19 used solely to advance common charitable purposes within the
20 charitable organization;

21 * * *

22 (9) All real property owned by one or more institutions of
23 purely public charity, used and occupied partly by such owner or
24 owners and partly by other institutions of purely public
25 charity, and necessary for the occupancy and enjoyment of such
26 institutions so using it[;], except that there shall be no
27 exemption for any portion of real property of the institution
28 that is used for a commercial purpose or that is not actually
29 and regularly used for the principle purposes of the
30 institution;

1 * * *

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