

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in consolidated county assessment,
3 further providing for exemptions from taxation.

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

6 Section 1. Section 8812(a)(3) and (11) of Title 53 of the
7 Pennsylvania Consolidated Statutes are amended to read:

8 § 8812. Exemptions from taxation.

9 (a) General rule.--The following property shall be exempt
10 from all county, city, borough, town, township, road, poor,
11 county institution district and school real estate taxes:

12 * * *

13 (3) All hospitals, universities, colleges, seminaries,
14 academies, associations and institutions of learning,
15 benevolence or charity, including fire and rescue stations,
16 with the grounds annexed and necessary for their occupancy
17 and use, founded, endowed and maintained by public or private
18 charity as long as [all of the following apply:

1 (i) The] the entire revenue derived by the entity is
2 applied to support the entity and to increase the
3 efficiency and facilities of the entity, the repair and
4 the necessary increase of grounds and buildings of the
5 entity and for no other purpose.

6 [(ii) The property of purely public charities is
7 necessary to and actually used for the principal purposes
8 of the institution and not used in such a manner as to
9 compete with commercial enterprise.] Any portion of real
10 property of an entity that is used in a commercial manner
11 or that is not necessary to, or actually and regularly
12 used for, the principal purposes of the entity shall not
13 be exempt from taxation.

14 * * *

15 (11) All real property owned by one or more institutions
16 of purely public charity, used and occupied partly by the
17 owner or owners and partly by other institutions of purely
18 public charity and necessary for the occupancy and use of the
19 institutions so using it[.], except that there shall be no
20 exemption for any portion of real property of the
21 institution that is used for a commercial purpose or that is
22 not actually and regularly used for the principle purposes of
23 the institution.

24 * * *

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