

MILITARY AND VETERANS CODE (51 PA.C.S.) - RETENTION OF LICENSES OF
PERSONS ENTERING MILITARY SERVICE, DISABLED VETERANS' REAL ESTATE
TAX EXEMPTION AND DUTY OF COMMISSION

Act of Nov. 29, 2006, P.L. 1459, No. 161

Cl. 51

Session of 2006

No. 2006-161

HB 2296

AN ACT

Amending Title 51 (Military Affairs) of the Pennsylvania Consolidated Statutes, further providing for retention of licenses of persons entering military service, for disabled veterans' real estate tax exemption and for duty of commission.

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

Section 1. Sections 7502 and 7503 of Title 51 of the Pennsylvania Consolidated Statutes are amended to read:

§ 7502. Retention of licenses **and certifications** of persons entering military service.

(a) General rule.--Any person licensed **or certified** by the Department of State, [or to whom a broker's license has been issued by the Department of Insurance,] **Department of Labor and Industry, Department of Education, Insurance Department, Department of Banking or the Municipal Police Officers' Education and Training Commission or pursuant to the act of October 10, 1974 (P.L.705, No.235) , known as the Lethal Weapons Training Act,** to practice any profession or to work at any trade or occupation, who heretofore has or shall thereafter enlist or be inducted or drafted into the military or naval service of the United States in time of war or preparation for national defense during a national emergency, shall not thereby forfeit his or her current license or registration **and shall be exempt from any continuing educational requirements or in-service training requirements.**

(b) Renewal of license **or certification** following discharge.--Any such person, upon presentation of a discharge from such service within one year from date thereof, and upon payment of the fee prescribed by law for the current renewal period only, shall be entitled to a renewal of his or her license, **certification** or registration in the same manner as though such renewal had been made prior to the expiration of his or her last preceding renewal, [and] as though all intermediate renewal fees had been paid **and as though all continuing education or in-service training requirements have been satisfied.**

[§ 7503. Applicability of chapter.

This chapter shall apply specifically to any holder of any license or certificate granted or renewed by any professional examining board within the Department of Education. It shall also apply specifically to the holder of any license to act as a real estate or insurance broker, or salesman, and to the holder of a certificate to teach, a certificate as a school nurse, a dental hygienist, or a home and school visitor of this Commonwealth.]

Section 2. Title 51 is amended by adding a section to read:
§ 7503.1. **Applicability of chapter.**

The Pennsylvania Supreme Court may extend this chapter to those licensed to practice law in this Commonwealth.

Section 3. Sections 8902 and 8904 of Title 51 are amended to read:

§ 8902. Exemption.

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

(1) That person has been honorably discharged or released under honorable circumstances from the armed forces of the United States for service in any war or armed conflict in which this nation was engaged.

(2) As a result of such military service, that person is blind or paraplegic or has sustained the loss of two or more limbs, or has a service-connected disability declared by the United States Veterans' Administration or its successors to be a total or 100% permanent disability.

(3) The dwelling is owned by that person solely, **with his or her spouse** or as an estate by the [entirety] **entireties**.

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

(b) Extension of exemption.--The exemption provided in subsection (a) shall be extended to the unmarried surviving spouse upon the death of the eligible veteran provided that the State Veterans' Commission determines that such spouse is in need of an exemption.

§ 8904. Duty of commission.

The commission shall:

(1) Fix uniform and equitable standards for determining the need for exemption from the payment of real estate taxes granted by this act. **In fixing such uniform and equitable standards, the commission shall apply a rebuttable presumption that an applicant with annual income of \$75,000 or less has a need for the exemption. Beginning on January 1, 2009, and every two years thereafter, the commission shall adjust the annual income level qualifying for the rebuttable presumption of need by an amount equal to the change in the Consumer Price Index in the preceding two years. The commission shall publish the adjusted annual income level qualifying for the rebuttable presumption of need as a notice in the Pennsylvania Bulletin.**

(2) After submission of proof of need by the applicant for the exemption from payment of real estate taxes, determine the need of the applicant.

(3) Review at least once every [two] **five** years all determinations of need for exemptions from the payment of real estate taxes which have been granted in order to determine any changes in the economic status of applicants bearing upon the question of need.

(4) Certify the name and address and the need for exemption from payment of real estate taxes, or termination of such need, to the board for the assessment and revision of taxes, or similar board for the assessment of taxes, having jurisdiction of the assessment of the real property owned solely or as an estate by the entirety and occupied as a residence by the person seeking the tax exemption granted by this chapter.

Section 4. This act shall take effect as follows:

(1) The amendment of 51 Pa.C.S. §§ 8902 and 8904 shall take effect in 60 days.

(2) The remainder of this act shall take effect immediately.

APPROVED--The 29th day of November, A. D. 2006.

EDWARD G. RENDELL