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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 717 Session of  
2023

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INTRODUCED BY R. MACKENZIE, GILLEN, CIRESI, GALLOWAY, GUENST,  
ISAACSON, JAMES, JOZWIAK, M. MACKENZIE, McNEILL, MENTZER AND  
STAATS, MARCH 27, 2023

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REFERRED TO COMMITTEE ON FINANCE, MARCH 27, 2023

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A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth  
2 of Pennsylvania, further providing for exemptions and special  
3 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, shall be exempt  
16 from the payment of all real property taxes upon the residence  
17 occupied by the said citizens and residents of this Commonwealth

1 imposed by the Commonwealth of Pennsylvania or any of its  
2 political subdivisions if, as a result of military service, they  
3 are blind, paraplegic or double or quadruple amputees or have a  
4 service-connected disability declared or rated by the United  
5 States [Veterans Administration] Department of Veterans Affairs  
6 or its successor to be [a total or 100% permanent disability]  
7 100%, and if the State Veterans' Commission determines that such  
8 persons are in need of the tax exemptions granted herein. This  
9 exemption shall be extended to the unmarried surviving spouse  
10 upon the death of an eligible veteran provided that the State  
11 Veterans' Commission determines that such person is in need of  
12 the exemption.

13 (d) The surviving spouse of any member of the armed forces  
14 of the United States who was killed in action in any war or  
15 armed conflict as determined by the United States Department of  
16 Defense, or who died as a result of injuries received while in  
17 active service in any war or armed conflict, shall be exempt  
18 from the payment of all real property taxes on the surviving  
19 spouse's primary place of residence imposed by the Commonwealth  
20 of Pennsylvania or any of its political subdivisions if the  
21 State Veterans Commission determines that such person is in need  
22 of the exemption. There shall be no restriction on a surviving  
23 spouse who is eligible for an exemption under this subsection if  
24 the surviving spouse relocated to another primary place of  
25 residence or the surviving spouse resides outside of this  
26 Commonwealth at the time of death of the member of the armed  
27 forces of the United States. The exemption under this subsection  
28 shall cease if the surviving spouse remarries and shall not be  
29 claimed thereafter.

30 (e) After an exemption has been approved under subsection

1 (c) or (d), the amount of real property taxes due for the  
2 applicable tax year shall be prorated from the date the  
3 application for the exemption is received by the assessment  
4 office of the county in which the exemption is sought. If a  
5 claimant has submitted payment for any real estate tax liability  
6 for the year in which an exemption has been awarded, the  
7 claimant shall be awarded a refund for an amount equal to the  
8 real estate tax liability paid minus the determined prorated  
9 amount.

10 Section 2. The addition of section 2(d) of Article VIII of  
11 the Constitution of Pennsylvania shall apply to the surviving  
12 spouse of any member of the armed forces of the United States  
13 who, on or after the ratification of this proposed  
14 constitutional amendment by the qualified electors of this  
15 Commonwealth, was killed in action in any war or armed conflict  
16 as determined by the United States Department of Defense or died  
17 as a result of injuries received while in active service in any  
18 war or armed conflict.

19 Section 3. The following procedure applies to the proposed  
20 constitutional amendment in this joint resolution:

21 (1) Upon the first passage by the General Assembly of  
22 the amendment, the Secretary of the Commonwealth shall  
23 proceed immediately to comply with the advertising  
24 requirements of section 1 of Article XI of the Constitution  
25 of Pennsylvania.

26 (2) Upon the second passage by the General Assembly of  
27 the amendment, the Secretary of the Commonwealth shall  
28 proceed immediately to comply with the advertising  
29 requirements of section 1 of Article XI of the Constitution  
30 of Pennsylvania. The Secretary of the Commonwealth shall

1 submit the amendment to the qualified electors of this  
2 Commonwealth at the first primary, general or municipal  
3 election which meets the requirements of section 1 of Article  
4 XI of the Constitution of Pennsylvania.