THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL
No. 673  Session of 2019

INTRODUCED BY LEACH, STREET, BREWSTER, FONTANA, TARTAGLIONE, HUGHES, SANTARSIERO, BROWNE, HUTCHINSON, BLAKE, YUDICHAK, SABATINA, FARNESE AND TOMLINSON, MAY 28, 2019

REFERRED TO VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS, MAY 28, 2019

AN ACT

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

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

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

§ 8902. Exemption.

(a) General rule.--Any 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].

* * *

(a.1) Proportional exemption.--Any resident of this Commonwealth who does not qualify under subsection (a) shall be proportionally exempt from real estate taxes levied upon any building, including the land upon which its 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.

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

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

* * *

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