THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2118 Session of 1979

INTRODUCED BY COWELL, GAMBLE, CESSAR, FISHER, SEVENTY, TRELLO, KNIGHT, KERNICK, GRABOWSKI, MICHLOVIC, McVERRY, AUSTIN, MRKONIC, DUFFY AND DeWEESE, DECEMBER 13, 1979

REFERRED TO COMMITTEE ON STATE GOVERNMENT, DECEMBER 13, 1979

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2   of Pennsylvania, to further provide for exemptions relating
3   to taxation of real property owned by volunteer fire,
4   ambulance and rescue companies.

5   The General Assembly of the Commonwealth of Pennsylvania

6 hereby resolves as follows:

7   Section 1. The following amendment to the Constitution of

8 the Commonwealth of Pennsylvania is proposed in accordance with

9 the provisions of Article XI thereof:

10   The subsection (a) of section 2, Article VIII be amended to

11 read:

12 § 2. Exemptions and special provisions.

13   (a) The General Assembly may by law exempt from taxation:

14   (i) Actual places of regularly stated religious worship;

15   (ii) Actual places of burial, when used or held by a person

16 or organization deriving no private or corporate profit

17 therefrom and no substantial part of whose activity consists of

18 selling personal property in connection therewith;

1   (iii) That portion of public property which is actually and

2 regularly used for public purposes;

3   (iv) That portion of the property owned and occupied by any

4 branch, post or camp of honorably discharged servicemen or

5 servicewomen which is actually and regularly used for

6 benevolent, charitable or patriotic purposes; [and]

7   (v) Institutions of purely public charity, but in the case

8 of any real property tax exemptions only that portion of real

9 property of such institution which is actually and regularly

10 used for the purposes of the institution; and

11   (vi) All real property owned by volunteer fire, ambulance,

12 and rescue companies regardless of the use of the property.

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