

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

## No. 274

Session of  
1983

INTRODUCED BY CLYMER, GODSHALL, REINARD, JOHNSON, TRELLO,  
PHILLIPS, GEIST, MACKOWSKI, BELARDI, SERAFINI, ARTY, CIMINI,  
PERZEL, SALVATORE, PETRARCA, J. L. WRIGHT, GREENWOOD,  
McINTYRE, CORDISCO, HARPER, TELEK, MRKONIC, E. Z. TAYLOR,  
CIVERA, MICOZZIE, FREIND, COSLETT, FLICK, KUKOVICH, CAWLEY,  
WASS, VROON, WARGO, BATTISTO, DUFFY, COWELL, COLAFELLA,  
LESCOVITZ, HAYES AND CESSAR, FEBRUARY 16, 1983

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 16, 1983

### AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An  
2 act relating to taxation; designating the subjects, property  
3 and persons subject to and exempt from taxation for all local  
4 purposes; providing for and regulating the assessment and  
5 valuation of persons, property and subjects of taxation for  
6 county purposes, and for the use of those municipal and  
7 quasi-municipal corporations which levy their taxes on county  
8 assessments and valuations; amending, revising and  
9 consolidating the law relating thereto; and repealing  
10 existing laws," exempting nursing care homes from taxation.

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

13 Section 1. Section 204(a)(3) of the act of May 22, 1933  
14 (P.L.853, No.155), known as The General County Assessment Law,  
15 amended September 22, 1972 (P.L.868, No.197), is amended to  
16 read:

17 Section 204. Exemptions from Taxation.--(a) The following  
18 property shall be exempt from all county, city, borough, town,  
19 township, road, poor and school tax, to wit:

1       \* \* \*

2       (3) All hospitals, universities, colleges, seminaries,  
3 academies, associations and institutions of learning,  
4 benevolence, or charity, including fire and rescue stations and  
5 further including all nursing homes, retirement homes, life care  
6 communities and similar charitable institutions intended to  
7 service the elderly or the infirm, with the grounds thereto  
8 annexed and necessary for the occupancy and enjoyment of the  
9 same, founded, endowed, and maintained by public or private  
10 charity: Provided, That the entire revenue derived by the same  
11 be applied to the support and to increase the efficiency and  
12 facilities thereof, the repair and the necessary increase of  
13 grounds and buildings thereof, and for no other purpose;

14       \* \* \*

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