
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1185 Session of
2005

INTRODUCED BY GOODMAN, ALLEN, BEBKO-JONES, BELARDI, BELFANTI,
BUNT, CALTAGIRONE, CAPPELLI, CORRIGAN, CRUZ, DERMODY,
D. EVANS, FICHTER, FREEMAN, GEORGE, GERGELY, GRUCELA, HANNA,
HUTCHINSON, LEDERER, LEVDANSKY, MAHER, MANN, McILHINNEY,
PALLONE, PETRARCA, PISTELLA, READSHAW, SAINATO, SOLOBAY,
STABACK, STERN, SURRA, TANGRETTI, THOMAS, WRIGHT, YOUNGBLOOD
AND YUDICHAK, MARCH 29, 2005

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY
PREPAREDNESS, MARCH 29, 2005

AN ACT

1 Amending Title 51 (Military Affairs) of the Pennsylvania
2 Consolidated Statutes, further providing for exemption from
3 payment of real estate taxes by certain disabled veterans and
4 their surviving spouses.

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

7 Section 1. Section 8902 of Title 51 of the Pennsylvania
8 Consolidated Statutes is amended to read:

9 § 8902. Exemption.

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

15 (1) That person has been honorably discharged or
16 released under honorable circumstances from the armed forces

1 of the United States for service in any war or armed conflict
2 in which this nation was engaged.

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

8 (3) The dwelling is owned by that person solely or as an
9 estate by the entirety.

10 [(4) The need for the exemption from the payment of real
11 estate taxes has been determined by the State Veterans'
12 Commission.]

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

18 Section 2. This act shall apply retroactively to January 1,
19 2003.

20 Section 3. This act shall take effect immediately.