
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 463 Session of
2005

INTRODUCED BY FERLO, COSTA, LAVALLE, RAFFERTY, LOGAN AND ORIE,
MARCH 28, 2005

REFERRED TO FINANCE, MARCH 28, 2005

AN ACT

1 Providing for a tax credit that encourages property owners in
2 second class cities of this Commonwealth to include
3 visitability design features on their properties.

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

6 Section 1. Short title.

7 This act shall be known and may be cited as the Second Class
8 City Visitability Design Tax Credit Act.

9 Section 2. Definitions.

10 The following words and phrases when used in this act shall
11 have the meanings given to them in this section unless the
12 context clearly indicates otherwise:

13 "Dwelling." A structure used as a place of habitation by a
14 natural person. This term shall include any residential,
15 commercial or industrial building that has been renovated or
16 converted for residential use or new residential construction.

17 "Eligible property owner." The property owner responsible
18 for the payment of taxes due on the dwelling.

1 "Significant mobility impairment." A disability or
2 impairment that requires the person afflicted to use assistive
3 mobility technology in the form of a wheelchair, walker, crutch
4 or other similar device.

5 "Visitability design." The presence of architectural design
6 features which allow basic access and use of a dwelling by
7 people with significant mobility impairments.

8 Section 3. Tax credit authorized.

9 (a) Authorization.--The governing body of a city of the
10 second class or a school district of the first class A which
11 levies a tax on residential property may, by ordinance or
12 resolution, provide a visitability design tax credit against a
13 real property tax levied on such property.

14 (b) Applicability.--The tax credit authorized under
15 subsection (a) shall be limited to any new or renovated dwelling
16 that contains visitability design features which will enhance
17 both visitability and usability of the dwelling for disabled and
18 other residents.

19 (c) Amount.--The amount of tax credit shall be determined by
20 the governing body and shall not exceed \$2,500, or the total
21 amount of the increased amount of property taxes owed during the
22 first five years from when the tax credit is approved, whichever
23 is less.

24 (d) Administration.--The governing body shall determine the
25 form and manner in which any eligible property owner shall apply
26 for the credit and may adopt rules and regulations for the
27 approval or disapproval of applications.

28 Section 4. Effective date.

29 This act shall take effect immediately.