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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 1343 Session of  
2014

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INTRODUCED BY BAKER, STACK, ERICKSON, RAFFERTY, WILEY,  
GREENLEAF, VULAKOVICH, FONTANA, TEPLITZ, BREWSTER, KASUNIC,  
BOSCOLA, SMITH, SCHWANK, HUGHES, WHITE, PILEGGI, COSTA,  
HUTCHINSON, McILHINNEY, FARNESE, SOLOBAY, YUDICHAK, WILLIAMS,  
SCARNATI AND BROWNE, APRIL 28, 2014

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REFERRED TO VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS,  
APRIL 28, 2014

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AN ACT

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

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

6 Section 1. Section 8902(b) of Title 51 of the Pennsylvania  
7 Consolidated Statutes is amended to read:

8 § 8902. Exemption.

9 \* \* \*

10 (b) Extension of exemption.--The exemption provided in  
11 subsection (a) shall be extended to the unmarried surviving  
12 spouse upon:

13 (1) the death of the eligible veteran; or

14 (2) a determination, after the death of the veteran, by  
15 the United States Department of Veterans Affairs that the  
16 veteran's death was service-connected resulting in the

1 veteran being considered 100% disabled as of the date of  
2 death and the surviving spouse qualifying for Federal  
3 Dependency Indemnity Compensation, or on active duty  
4 resulting in the surviving spouse qualifying for Federal  
5 Dependency Indemnity Compensation

6 provided that the State Veterans' Commission determines that  
7 such spouse is in need of an exemption.

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