

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 78 Session of 2017

INTRODUCED BY SNYDER, McNEILL, DRISCOLL, NEILSON, BULLOCK,  
 JAMES, ROZZI, DAVIS, MURT, MATZIE, WATSON, V. BROWN,  
 D. COSTA, SCHLOSSBERG, BIZZARRO, DEASY, GOODMAN, PETRARCA,  
 PHILLIPS-HILL, FARRY, FREEMAN AND DeLUCA, JANUARY 23, 2017

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY  
 PREPAREDNESS, JANUARY 23, 2017

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(a)(1) of Title 51 of the  
 7 Pennsylvania Consolidated Statutes is amended and the section is  
 8 amended by adding a subsection to read:

9 § 8902. Exemption.

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

15 (1) That person has been honorably discharged or  
 16 released under honorable circumstances from the armed forces  
 17 of the United States [for service in any war or armed

1 conflict in which this nation was engaged].

2 \* \* \*

3 (a.1) Proportional exemption.--Any resident of this  
4 Commonwealth who does not qualify under subsection (a) shall be  
5 proportionally exempt from real estate taxes levied upon any  
6 building, including the land upon which it stands, occupied by  
7 that person as a principal dwelling, if all of the following  
8 requirements are met:

9 (1) That person has been honorably discharged or  
10 released under honorable circumstances from the armed forces  
11 of the United States.

12 (2) As a result of such military service, that person  
13 has a service-connected disability between 10% and 90% as  
14 declared by the United States Veterans' Administration or its  
15 successors. The amount of property tax reduction shall be  
16 proportional to the service-connected disability rating of  
17 the resident.

18 (3) The dwelling is owned by that person solely, with  
19 his or her spouse or as an estate by the entirety.

20 (4) The need for the exemption from the payment of real  
21 estate taxes has been determined by the State Veterans'  
22 Commission in compliance with the requirements of this  
23 chapter.

24 \* \* \*

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