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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2094 Session of  
2018

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INTRODUCED BY BAKER, PASHINSKI, WARD, MILLARD, SAYLOR, CUTLER,  
WHEELAND, DeLUCA AND WATSON, FEBRUARY 26, 2018

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REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 26, 2018

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AN ACT

1 Amending the act of November 26, 1997 (P.L.508, No.55), entitled  
2 "An act providing for the tax exemption of institutions of  
3 purely public charity; exempting real property owned by  
4 State-related universities or Federal Government  
5 instrumentalities from taxation; providing for unfair  
6 competition; imposing penalties; and making repeals," further  
7 providing for criteria for institutions of purely public  
8 charity.

9 The General Assembly of the Commonwealth of Pennsylvania  
10 hereby enacts as follows:

11 Section 1. Section 5 of the act of November 26, 1997  
12 (P.L.508, No.55), known as the Institutions of Purely Public  
13 Charity Act, is amended by adding a subsection to read:  
14 Section 5. Criteria for institutions of purely public charity.

15 \* \* \*

16 (j) Granges.--A fraternal organization operating under the  
17 lodge, council or grange system that qualifies for exemption  
18 from taxation under section 501(c)(5), (8) or (10) of the  
19 Internal Revenue Code of 1986 (26 U.S.C. § 501(c)(5), (8) and  
20 (10)) and that has been operating in this Commonwealth with a  
21 State governing body for at least 100 years shall be deemed an

1 institution of purely public charity under this act.

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