

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

SENATE BILL

No. 347 Session of  
2019

---

INTRODUCED BY BAKER, VOGEL, BARTOLOTTA, ARGALL, SCARNATI,  
SCAVELLO, KILLION, HUTCHINSON, SANTARSIERO, COSTA, FARNESE,  
TARTAGLIONE, LEACH, BLAKE, K. WARD, TOMLINSON, BROWNE,  
J. WARD AND L. WILLIAMS, FEBRUARY 27, 2019

---

REFERRED TO FINANCE, FEBRUARY 27, 2019

---

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth  
2 of Pennsylvania, in taxation and finance, further providing  
3 for exemptions and special provisions.

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

6 Section 1. The following amendment to the Constitution of  
7 Pennsylvania is proposed in accordance with Article XI:

8 That section 2(c) of Article VIII be amended to read:

9 § 2. Exemptions and special provisions.

10 \* \* \*

11 (c) Citizens and residents of this Commonwealth, who served  
12 in any war or armed conflict in which the United States was  
13 engaged and were honorably discharged or released under  
14 honorable circumstances from active service, shall be exempt  
15 from the payment of all real property taxes upon the residence  
16 occupied by the said citizens and residents of this Commonwealth  
17 imposed by the Commonwealth of Pennsylvania or any of its

1 political subdivisions if, as a result of military service, they  
2 are blind, paraplegic or double or quadruple amputees or have a  
3 service-connected disability declared by the United States  
4 Veterans Administration or its successor to be a total or 100%  
5 permanent disability, and if the State Veterans' Commission  
6 determines that such persons are in need of the tax exemptions  
7 granted herein. This exemption shall be extended to the  
8 unmarried surviving spouse upon the death of an eligible veteran  
9 provided that the State Veterans' Commission determines that  
10 such person is in need of the exemption. This exemption shall  
11 also be extended to the unmarried surviving spouse of a service  
12 member who is killed or dies from injuries received while in  
13 active service if the surviving spouse and the service member  
14 owned and resided in the residence prior to the service member  
15 being called into active service and the State Veterans'  
16 Commission determines that the unmarried surviving spouse is in  
17 need of the exemption.

18 Section 2. (a) Upon the first passage by the General  
19 Assembly of this proposed constitutional amendment, the  
20 Secretary of the Commonwealth shall proceed immediately to  
21 comply with the advertising requirements of section 1 of Article  
22 XI of the Constitution of Pennsylvania and shall transmit the  
23 required advertisements to two newspapers in every county in  
24 which such newspapers are published in sufficient time after  
25 passage of this proposed constitutional amendment.

26 (b) Upon the second passage by the General Assembly of this  
27 proposed constitutional amendment, the Secretary of the  
28 Commonwealth shall proceed immediately to comply with the  
29 advertising requirements of section 1 of Article XI of the  
30 Constitution of Pennsylvania and shall transmit the required

1 advertisements to two newspapers in every county in which such  
2 newspapers are published in sufficient time after passage of  
3 this proposed constitutional amendment. The Secretary of the  
4 Commonwealth shall submit this proposed constitutional amendment  
5 to the qualified electors of this Commonwealth at the first  
6 primary, general or municipal election which meets the  
7 requirements of and is in conformance with section 1 of Article  
8 XI of the Constitution of Pennsylvania and which occurs at least  
9 three months after the proposed constitutional amendment is  
10 passed by the General Assembly.