
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 910 Session of
2021

INTRODUCED BY R. MACKENZIE, GILLEN, R. BROWN, CIRESI, COX,
SCHLEGEL CULVER, DEASY, GALLOWAY, HAMM, HOHENSTEIN, ISAACSON,
KINSEY, LONGIETTI, MARKOSEK, NEILSON, ROTHMAN, RYAN, SMITH
AND WEBSTER, MARCH 15, 2021

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY
PREPAREDNESS, MARCH 15, 2021

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 and the section
9 be amended by adding subsections to read:

10 § 2. Exemptions and special provisions.

11 * * *

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

1 occupied by the said citizens and residents of this Commonwealth
2 imposed by the Commonwealth of Pennsylvania or any of its
3 political subdivisions if, as a result of military service, they
4 are blind, paraplegic or double or quadruple amputees or have a
5 service-connected disability declared or rated by the United
6 States [Veterans Administration] Department of Veterans Affairs
7 or its successor to be [a total or 100% permanent disability]
8 100%, and if the State Veterans' Commission determines that such
9 persons are in need of the tax exemptions granted herein. This
10 exemption shall be extended to the unmarried surviving spouse
11 upon the death of an eligible veteran provided that the State
12 Veterans' Commission determines that such person is in need of
13 the exemption.

14 (d) The surviving spouse of any member of the armed forces
15 of the United States who was killed in action in any war or
16 armed conflict as determined by the United States Department of
17 Defense, or who died as a result of injuries received while in
18 active service in any war or armed conflict, shall be exempt
19 from the payment of all real property taxes on the surviving
20 spouse's primary place of residence imposed by the Commonwealth
21 of Pennsylvania or any of its political subdivisions if the
22 State Veterans' Commission determines that such person is in
23 need of the exemption. There shall be no restriction on a
24 surviving spouse who is eligible for an exemption under this
25 subsection if the surviving spouse relocated to another primary
26 place of residence or the surviving spouse resides outside of
27 this Commonwealth at the time of death of the member of the
28 armed forces of the United States. The exemption under this
29 subsection shall cease if the surviving spouse remarries and
30 shall not be claimed thereafter.

1 (e) After an exemption has been approved under subsection
2 (c) or (d), the amount of real property taxes due for the
3 applicable tax year shall be prorated from the date the
4 application for the exemption is received by the assessment
5 office of the county in which the exemption is sought. If a
6 claimant has submitted payment for any real estate tax liability
7 for the year in which an exemption has been awarded, the
8 claimant shall be awarded a refund for an amount equal to the
9 real estate tax liability paid minus the determined prorated
10 amount.

11 Section 2. The addition of section 2(d) of Article VIII of
12 the Constitution of Pennsylvania shall apply to the surviving
13 spouse of any member of the armed forces of the United States
14 who, on or after the ratification of this proposed
15 constitutional amendment by the qualified electors of this
16 Commonwealth, was killed in action in any war or armed conflict
17 as determined by the United States Department of Defense or died
18 as a result of injuries received while in active service in any
19 war or armed conflict.

20 Section 3. (a) Upon the first passage by the General
21 Assembly of this proposed constitutional amendment, the
22 Secretary of the Commonwealth shall proceed immediately to
23 comply with the advertising requirements of section 1 of Article
24 XI of the Constitution of Pennsylvania and shall transmit the
25 required advertisements to two newspapers in every county in
26 which such newspapers are published in sufficient time after
27 passage of this proposed constitutional amendment.

28 (b) Upon the second passage by the General Assembly of this
29 proposed constitutional amendment, the Secretary of the
30 Commonwealth shall proceed immediately to comply with the

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