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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1815 Session of  
2021

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INTRODUCED BY PENNYCUICK, HILL-EVANS, SMITH, RYAN, MENTZER,  
GUENST, HAMM, McNEILL, CIRESI, KERWIN, PICKETT, SHUSTERMAN,  
BERNSTINE, POLINCHOCK, M. MACKENZIE, MIHALEK, R. MACKENZIE,  
WHEELAND, C. WILLIAMS, SAPPEY AND DRISCOLL, AUGUST 31, 2021

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REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY  
PREPAREDNESS, AUGUST 31, 2021

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A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth  
2 of Pennsylvania, further providing for exemptions and special  
3 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] served as a member of the armed forces of the  
14 United States, including a reserve component or National Guard,  
15 and were [honorably] discharged or released under honorable  
16 [circumstances] conditions from active service and recognized by

1 the United States Department of Veterans Affairs as eligible for  
2 benefits, shall be exempt from the payment of all real property  
3 taxes upon the residence occupied by the said citizens and  
4 residents of this Commonwealth imposed by the Commonwealth of  
5 Pennsylvania or any of its political subdivisions if, as a  
6 result of military service, they are blind, paraplegic or double  
7 or quadruple amputees or have a service-connected disability  
8 declared or rated by the United States [Veterans Administration]  
9 Department of Veterans Affairs or its successor to be a total or  
10 100% permanent disability, and if the State Veterans' Commission  
11 determines that such persons are in need of the tax exemptions  
12 [granted herein.] based on the economic circumstances that exist  
13 at the member's place of residence. Compensation received by the  
14 member for an injury due to service as indicated in this section  
15 may not be considered by the State Veterans' Commission. This  
16 exemption shall be extended to the unmarried surviving spouse  
17 upon the death of an eligible veteran and to the surviving  
18 spouse of a member of the armed forces of the United States,  
19 including a reserve component or National Guard, who was killed  
20 in action and died as a result of injuries received while in  
21 active service or who is missing in action or presumed dead in a  
22 written finding provided that the State Veterans' Commission  
23 determines that such person is in need of the exemption.

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

1 passage of this proposed constitutional amendment.

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