
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2297 Session of
2022

INTRODUCED BY N. NELSON, SANCHEZ, GUENST, ROZZI, ZABEL, HILL-
EVANS, McNEILL, DELLOSO, D. WILLIAMS, PARKER, SAYLOR, KIM,
O'MARA, BRADFORD, E. NELSON, CIRESI, SHUSTERMAN, INNAMORATO,
KINSEY, HOHENSTEIN, FITZGERALD, MADDEN, GILLEN AND WEBSTER,
JANUARY 27, 2022

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY
PREPAREDNESS, JANUARY 27, 2022

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 definitions; and
4 establishing the Disabled Veterans' Real Estate Tax Exemption
5 Amnesty Program.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. Section 8901 of Title 51 of the Pennsylvania
9 Consolidated Statutes is amended by adding a definition to read:

10 § 8901. Definitions.

11 The following words and phrases when used in this chapter
12 shall have the meanings given to them in this section unless the
13 context clearly indicates otherwise:

14 * * *

15 "Program." The Disabled Veterans' Real Estate Tax Exemption
16 Amnesty Program established in section 8907 (relating to
17 Disabled Veterans' Real Estate Tax Exemption Amnesty Program).

1 Section 2. Title 51 is amended by adding a section to read:
2 § 8907. Disabled Veterans' Real Estate Tax Exemption Amnesty
3 Program.

4 (a) Establishment.--The Disabled Veterans' Real Estate Tax
5 Exemption Amnesty Program is established.

6 (b) Prohibition.--No board for the assessment and revision
7 of taxes, or similar board for the assessment of tax, of a
8 county in this Commonwealth shall collect, or continue or
9 initiate collection efforts for, a real estate tax, or
10 associated penalties, fees or interest, assessed upon a
11 building, including the land upon which a building stands, which
12 at the time of assessment was occupied by a person as the
13 person's principal dwelling if the person:

14 (1) Has applied and is currently approved for the
15 exemption from the payment of real estate taxes.

16 (2) Has met all the requirements for the exemption as
17 specified in section 8902(a) (relating to exemption) at the
18 time of assessment as determined by the commission.

19 (c) Applicability.--The prohibition in subsection (b) shall
20 apply only to assessments for real estate tax, and associated
21 penalties, fees or interest, made within five taxable years
22 preceding the taxable year in which the person was granted the
23 exemption under section 8902.

24 (d) Cessation of private collection company efforts.--
25 Efforts engaged in by private collection companies for the
26 collection of real estate tax, penalties, fees or interest of
27 persons who qualify for the program shall cease against a person
28 enrolled in the program for a year for which the person has been
29 approved for amnesty by the commission.

30 (e) Applicability to assessments.--The program shall apply

1 to an assessment of real estate taxes which qualify for the
2 exemption established under section 8902 and associated
3 interest, penalties and fees.

4 (f) Guidelines.--The guidelines and requirements for the
5 program shall be as follows:

6 (1) Persons shall make application, in the form and
7 manner prescribed by the commission, to the commission for
8 participation in the program.

9 (2) The commission shall have all powers and authorities
10 granted to it under this chapter to administer the program.

11 (3) A person who applies for the program shall provide
12 proof to the commission that the person is currently approved
13 for the real estate tax exemption and would have been
14 otherwise eligible for the real estate tax exemption for each
15 of the years the person is applying for amnesty.

16 (4) An eligible person shall receive amnesty only for
17 the years that the commission determines the person would
18 have been otherwise eligible for the real estate tax
19 exemption.

20 Section 3. This act shall take effect immediately.