
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 122 Session of
2021

INTRODUCED BY BROOKS, ARGALL, MARTIN, J. WARD, HUTCHINSON,
SCAVELLO, REGAN, K. WARD, PITTMAN, STEFANO AND MASTRIANO,
JANUARY 26, 2021

REFERRED TO FINANCE, JANUARY 26, 2021

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in consolidated county assessment,
3 further providing for exemptions from taxation.

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

6 Section 1. Section 8812(b)(1) of Title 53 of the
7 Pennsylvania Consolidated Statutes is amended and subsection (a)
8 is amended by adding a paragraph to read:

9 § 8812. Exemptions from taxation.

10 (a) General rule.--The following property shall be exempt
11 from all county, city, borough, town, township, road, poor,
12 county institution district and school real estate taxes:

13 * * *

14 (16) Notwithstanding the provisions of subsection (b) or
15 any other provision of this chapter to the contrary, all
16 veterans' organizations known as Veterans of Foreign Wars and
17 the American Legion which are founded, endowed and maintained
18 by public or private charity, together with the grounds

1 annexed and necessary for the occupancy and use of the
2 veterans' organizations, and social halls and grounds owned
3 and occupied by the veterans' organizations and used on a
4 regular basis for activities which contribute to the support
5 of the veterans' organizations, as long as the net receipts
6 from the activities are used solely for the charitable
7 purposes of the veterans' organizations.

8 (b) Exceptions.--

9 (1) Except as otherwise provided in subsection (a) (13)
10 [and], (15) and (16), all property, real or personal, other
11 than that which is actually and regularly used and occupied
12 for the purposes specified in this section, and all property
13 from which any income or revenue is derived, other than from
14 recipients of the bounty of the institution or charity, shall
15 be subject to taxation, except where exempted by law for
16 State purposes.

17 * * *

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