

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1022 Session of 2023

INTRODUCED BY CIRESI, O'MARA, R. MACKENZIE, HANBIDGE, McNEILL, MADDEN, GALLAGHER, PROBST, D. WILLIAMS, BURGOS, GUENST, SANCHEZ, CERRATO, DEASY, MARCELL, HILL-EVANS, DELLOSO, PARKER, STEELE, NEILSON, OTTEN AND CONKLIN, APRIL 24, 2023

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS, APRIL 24, 2023

AN ACT

1 Amending the act of June 24, 1976 (P.L.424, No.101), entitled
 2 "An act providing for the payment of death benefits to the
 3 surviving spouse or children or parents of firefighters,
 4 ambulance service or rescue squad members, law enforcement
 5 officers or National Guard members who die as a result of the
 6 performance of their duties," further providing for death
 7 benefits paid to local tax authority on behalf of surviving
 8 spouse, minor children or parents.

9 The General Assembly of the Commonwealth of Pennsylvania
 10 hereby enacts as follows:

11 Section 1. Section 1 of the act of June 24, 1976 (P.L.424,
 12 No.101), referred to as the Emergency and Law Enforcement
 13 Personnel Death Benefits Act, is amended by adding a subsection
 14 to read:

15 Section 1. * * *

16 (e.1) The Commonwealth shall pay out of the General Fund to
 17 a local tax authority on behalf of the surviving spouse or, if
 18 there is no surviving spouse, the minor children of an
 19 individual who is a paid firefighter, ambulance service or

1 rescue squad member or law enforcement officer, National Guard
2 member, certified hazardous material response team member,
3 member of the Pennsylvania Civil Air Patrol, volunteer
4 firefighter, ambulance service or rescue squad member who died
5 as a result of the performance of the individual's duty the
6 total amount of property taxes owed for the primary residence of
7 the deceased individual each year for the five years following
8 the individual's death or until the primary residence is sold,
9 whichever occurs first. The following apply:

10 (1) If no spouse or minor children of the deceased
11 individual survive, the benefit shall be paid to the local tax
12 authority on behalf of the parents of the deceased individual
13 for the total amount of property taxes owed for the primary
14 residence of the deceased individual for the five years
15 following the individual's death or until the primary residence
16 is sold, whichever occurs first.

17 (2) The surviving spouse, minor child or parents of the
18 deceased individual shall be tasked with providing the
19 department the tax bill showing the total amount of property tax
20 owed.

21 (3) The benefit shall be payable whether or not the
22 individual died as a result of the performance of the
23 individual's duty within this Commonwealth.

24 * * *

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