

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1953 Session of
2021

INTRODUCED BY SAINATO, LONGIETTI, GALLOWAY, HARKINS, T. DAVIS,
HILL-EVANS, KULIK, MADDEN, SANCHEZ, PISCIOTTANO AND GUENST,
OCTOBER 5, 2021

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY
PREPAREDNESS, OCTOBER 5, 2021

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 were honorably discharged or released under
14 honorable circumstances from active service,]:

15 (i) Served as a member of the armed forces of the United
16 States, including a reserve component or National Guard, and who
17 were discharged or released from active service under conditions

1 other than dishonorable, shall be exempt from the payment of all
2 real property taxes upon the primary residence [occupied] owned
3 by the said citizens and residents of this Commonwealth imposed
4 by the Commonwealth of Pennsylvania or any of its political
5 subdivisions if, as a result of [military] the member's service,
6 they are blind, paraplegic or double or quadruple amputees or
7 have a service-connected disability [declared] rated as 100%
8 permanent and totally disabled or compensated at the 100%
9 disability rate through the Individual Unemployability Program
10 or its successor program by the United States [Veterans
11 Administration] Department of Veterans Affairs or its successor
12 [to be a total or 100% permanent disability], and if the State
13 Veterans' Commission determines that such persons are in need of
14 the tax exemptions [granted herein.] based on the economic
15 circumstances that exist at the member's place of residence. The
16 exemption shall apply to the primary residence, even if the
17 eligible veteran resides at a long-term care facility, until the
18 eligible veteran no longer retains ownership of the residence.
19 This exemption shall be extended to the unmarried surviving
20 spouse upon the death of [an eligible veteran] the person
21 determined by the State Veterans' Commission to be eligible
22 provided that the State Veterans' Commission determines that
23 such person [is in] meets the need [of] requirements for the
24 exemption. The State Veteran's Commission shall establish rules,
25 regulations and guidelines for making determinations of need.
26 (ii) Are the unmarried surviving spouse of any member of the
27 armed forces of the United States, including a reserve component
28 or National Guard, who died in the line of duty, died as a
29 result of injuries received in the line of duty, is presumed
30 dead in a written finding or is posthumously determined to be

100% permanent and totally disabled by the United States Department of Defense, the United States Department of Veterans Affairs or their successors, shall be exempt from the payment of all real property taxes on the surviving spouse's primary place of residence in this Commonwealth, without any restriction on the surviving spouse's relocating to another primary place of residence in this Commonwealth and without any requirement that the surviving spouse reside in this Commonwealth at the time of death or presumed dead status of the member of the armed forces, including a reserve component or National Guard, provided that the State Veterans' Commission determines that the surviving spouse is in need of the exemption based on the economic circumstances that exist at the surviving spouse's place of residence in this Commonwealth. The State Veteran's Commission shall establish rules, regulations and guidelines for making determinations of need. The exemption shall cease if the surviving spouse remarries and shall not be claimed thereafter.

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

(b) Upon the second passage by the General Assembly of this proposed constitutional amendment, the Secretary of the Commonwealth shall proceed immediately to comply with the advertising requirements of section 1 of Article XI of the Constitution of Pennsylvania and shall transmit the required

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