

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2044 Session of  
2024

INTRODUCED BY O'NEAL, MARCELL, M. MACKENZIE, STEHR, SCHEUREN,  
KUTZ, ZIMMERMAN, OWLETT, MOUL, JOZWIAK, MENTZER, SMITH,  
CONKLIN, DELLOSO, COOPER, KAUFFMAN, CIRESI AND DALEY,  
FEBRUARY 20, 2024

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 20, 2024

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 exemption.

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

6 Section 1. Section 8902 of Title 51 of the Pennsylvania  
7 Consolidated Statutes is amended to read:

8 § 8902. Exemption.

9 (a) ~~[General rule.--Any]~~ Conditions for veteran.--An  
10 individual who is a resident of this Commonwealth shall be  
11 exempt from the payment of all real estate taxes levied upon  
12 ~~[any]~~ a building, including the land upon which ~~[it]~~ the  
13 building stands, occupied by ~~[that person]~~ the individual as a  
14 principal dwelling, if all of the following requirements are  
15 met:

16 (1) ~~[That person]~~ The individual:

17 (i) has been honorably discharged or released under

1 honorable circumstances from the armed forces of the  
2 United States for service in any war or armed conflict in  
3 which [this nation] the United States was engaged[.

4 (2) As]; and

5 (ii) as a result of [such] military service[, that  
6 person is blind or paraplegic or has sustained the loss  
7 of two or more limbs, or]:

8 (A) is blind;

9 (B) is paraplegic;

10 (C) has sustained the loss of two or more limbs;

11 or

12 (D) has a service-connected disability declared  
13 by the United States Veterans' Administration or its  
14 successors to be a total or 100% permanent  
15 disability.

16 (3) The dwelling is owned by [that person] the  
17 individual described under paragraph (1) solely, with [his or  
18 her] the individual's spouse or as an estate by the  
19 entireties.

20 (4) The need for the exemption from the payment of real  
21 estate taxes has been determined by the State Veterans'  
22 Commission in compliance with the requirements of this  
23 chapter.

24 (a.1) Conditions for surviving spouse.--The surviving spouse  
25 of an individual who served in any war or armed conflict in  
26 which the United States was engaged and was killed in action  
27 shall be exempt from the payment of all real estate taxes levied  
28 upon a building, including the land upon which the building  
29 stands, occupied by the surviving spouse as a principal  
30 dwelling, if all of the following requirements are met:

1           (1) The surviving spouse is a resident of this  
2           Commonwealth.

3           (2) The surviving spouse has not subsequently remarried.

4           (3) The dwelling is owned by the surviving spouse  
5           solely.

6           (4) The need for the exemption from the payment of real  
7           estate taxes has been determined by the State Veterans'  
8           Commission in compliance with the requirements of this  
9           chapter.

10          (b) Extension of exemption.--The exemption provided in  
11 subsection (a) shall be extended to the unmarried surviving  
12 spouse upon the death of the eligible veteran [provided that] if  
13 the State Veterans' Commission determines that [such] the  
14 unmarried surviving spouse is in need of an exemption.

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