
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 253 Session of
2021

INTRODUCED BY TARTAGLIONE, FONTANA, BLAKE, STREET, SANTARSIERO,
COSTA, SCHWANK AND KANE, FEBRUARY 22, 2021

REFERRED TO VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS,
FEBRUARY 22, 2021

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 for duty of
4 commission.

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

7 Section 1. Sections 8901 and 8904(1) and (2) of Title 51 of
8 the Pennsylvania Consolidated Statutes are amended to read:

9 § 8901. Definitions.

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

13 "Annual income." All income received by an applicant and the
14 applicant's spouse while residing in the residence during the
15 calendar year prior to the year for which the exemption is
16 claimed.

17 "Blind." Visual acuity of three-sixtieths or ten two-
18 hundredths, or less normal vision.

1 "Commission." The State Veterans' Commission established
2 under section 1702 (relating to State Veterans' Commission).

3 "Income." As follows:

4 (1) All income from whatever source derived, including
5 any of the following:

6 (i) Salaries, wages, bonuses, commissions, income
7 from self-employment, alimony, support money, cash public
8 assistance and relief.

9 (ii) The gross amount of any pensions or annuities,
10 including 50% of railroad retirement benefits.

11 (iii) Fifty percent of all benefits received under
12 the Social Security Act (49 Stat. 620, 42 U.S.C. § 301 et
13 seq.), except Medicare benefits.

14 (iv) All benefits received under State unemployment
15 insurance laws and veterans' disability payments.

16 (v) All interest received from the Federal
17 Government or a state government or an instrumentality or
18 political subdivision of the Federal Government or a
19 state government.

20 (vi) Realized capital gains and rentals.

21 (vii) Workers' compensation.

22 (viii) The gross amount of loss of time insurance
23 benefits, life insurance benefits and proceeds, except
24 for the first \$5,000 of the total of death benefit
25 payments.

26 (ix) Gifts of cash or property, other than transfers
27 by gift between members of a household, in excess of a
28 total value of \$300.

29 (2) The term does not include surplus food or other
30 relief in kind supplied by a governmental agency, property

1 tax or rent rebate or inflation dividend.

2 "Paraplegic." The bilateral paralysis of the upper or lower
3 extremities of the body.

4 § 8904. Duty of commission.

5 The commission shall:

6 (1) Fix uniform and equitable standards for determining
7 the need for exemption from the payment of real estate taxes
8 granted by this act. In fixing such uniform and equitable
9 standards, [the commission shall apply a rebuttable
10 presumption that] an applicant with annual income of \$75,000
11 or less [has a need for] shall be deemed to be in need of the
12 exemption. Beginning on January 1, 2009, and every two years
13 thereafter, the commission shall [adjust] increase the annual
14 income level qualifying for the [rebuttable presumption of
15 need] exemption for need by an amount equal to the [change in
16 average of any increase in the Consumer Price Index in the
17 preceding two years. The commission shall [publish] submit
18 the adjusted annual income level qualifying for the
19 [rebuttable presumption of] exemption for need to the
20 Legislative Reference Bureau for publication as a notice in
21 the Pennsylvania Bulletin.

22 (2) [After] For applicants with an annual income that
23 exceeds \$75,000, after submission of proof of need by the
24 applicant for the exemption from payment of real estate
25 taxes, determine the need of the applicant.

26 * * *

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