

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1787 Session of
2019

INTRODUCED BY SAINATO, BARRAR, HARRIS, MURT, YOUNGBLOOD,
MACKENZIE, CALTAGIRONE, JOZWIAK, READSHAW, PETRARCA, DeLUCA,
GALLOWAY, LONGIETTI, T. DAVIS AND ULLMAN, AUGUST 30, 2019

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY
PREPAREDNESS, AUGUST 30, 2019

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2 of Pennsylvania, in taxation and finance, further providing
3 for exemptions and special 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 residence occupied by the said
3 citizens and residents of this Commonwealth imposed by the
4 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 or
8 compensated by the United States [Veterans Administration]
9 Department of Veterans Affairs or its successor to be [a total
10 or] 100% [permanent disability], and if the State Veterans'
11 Commission determines that such persons are in need of the tax
12 exemptions [granted herein.] based on the economic circumstances
13 that exist at the member's place of residence. Compensation
14 received by the member for an injury due to service as indicated
15 in this section may not be considered by the State Veterans'
16 Commission. This exemption shall be extended to the unmarried
17 surviving spouse upon the death of [an eligible veteran] the
18 person determined by the State Veterans' Commission to be
19 eligible provided that the State Veterans' Commission determines
20 that such person is in need of the exemption. The State
21 Veteran's Commission shall establish rules, regulations and
22 guidelines for making determinations of need. The economic
23 circumstances shall include, but not be limited to, the total
24 household income, assets and liabilities, and the rules,
25 regulations and guidelines of the State Veteran's Commission.
26 (ii) Are the surviving spouse of any member of the armed
27 forces of the United States, including a reserve component or
28 National Guard, who was killed in action, who died as a result
29 of injuries received while in active service or who becomes
30 missing in action or presumed dead in a written finding, as

1 determined by the United States Department of Defense or its
2 successor, shall be exempt from the payment of all real property
3 taxes on the surviving spouse's primary place of residence in
4 this Commonwealth, without any restriction on the spouse's
5 relocating to another primary place of residence in this
6 Commonwealth and without any requirement that the spouse reside
7 in this Commonwealth at the time of death or declaration of
8 missing in action or presumed dead status of the member of the
9 armed forces, including a reserve component or National Guard,
10 provided that the State Veterans' Commission determines that the
11 surviving spouse is in need of the exemption based on the
12 economic circumstances that exist at the surviving spouse's
13 place of residence in this Commonwealth. Compensation received
14 by the surviving spouse due to the death of the member as
15 indicated in this section may not be considered by the State
16 Veterans' Commission. The State Veteran's Commission shall
17 establish rules, regulations and guidelines for making
18 determinations of need. The economic circumstances shall
19 include, but not be limited to, the total household income,
20 assets and liabilities, and the rules, regulations and
21 guidelines of the State Veteran's Commission. The exemption
22 shall cease if the surviving spouse remarries and shall not be
23 claimed thereafter.

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

1 passage of this proposed constitutional amendment.

2 (b) Upon the second passage by the General Assembly of this
3 proposed constitutional amendment, the Secretary of the
4 Commonwealth shall proceed immediately to comply with the
5 advertising requirements of section 1 of Article XI of the
6 Constitution of Pennsylvania and shall transmit the required
7 advertisements to two newspapers in every county in which such
8 newspapers are published in sufficient time after passage of
9 this proposed constitutional amendment. The Secretary of the
10 Commonwealth shall submit this proposed constitutional amendment
11 to the qualified electors of this Commonwealth at the first
12 primary, general or municipal election which meets the
13 requirements of and is in conformance with section 1 of Article
14 XI of the Constitution of Pennsylvania and which occurs at least
15 three months after the proposed constitutional amendment is
16 passed by the General Assembly.