

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

SENATE BILL

No. 177 Session of  
2023

---

INTRODUCED BY BARTOLOTTA, VOGEL, ROBINSON, LANGERHOLC, COSTA,  
MASTRIANO, BOSCOLA, HUTCHINSON, COLLETT, STEFANO AND  
SANTARSIERO, JANUARY 19, 2023

---

REFERRED TO STATE GOVERNMENT, JANUARY 19, 2023

---

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 and the section  
9 be amended by adding subsections to read:

10 § 2. Exemptions and special provisions.

11 \* \* \*

12 (c) Citizens and residents of this Commonwealth, who [served  
13 in any war or armed conflict in which the United States was  
14 engaged and were honorably discharged or released under  
15 honorable circumstances from active service] served as a member  
16 of the armed forces of the United States, including a reserve  
17 component or National Guard, and received a discharge from

1 service under conditions other than dishonorable, shall be  
2 exempt from the payment of all real property taxes upon the  
3 residence occupied by the said citizens and residents of this  
4 Commonwealth imposed by the Commonwealth of Pennsylvania or any  
5 of its political subdivisions if, as a result of military  
6 service, they are blind, paraplegic or double or quadruple  
7 amputees or have a service-connected disability declared, rated  
8 or compensated by the United States [Veterans Administration]  
9 Department of Veterans Affairs or its successor to be [a total  
10 or] 100% [permanent disability] permanent and totally disabled,  
11 and if the State Veterans' Commission determines that such  
12 persons are in need of the tax exemptions [granted herein.]  
13 based on the economic circumstances that exist at the member's  
14 place of residence. The exemption shall apply to the primary  
15 residence even if the eligible veteran resides at a long-term  
16 care facility until the eligible veteran no longer retains  
17 ownership of the residence. Compensation received by the member  
18 for an injury due to service as indicated in this section may  
19 not be considered by the State Veterans' Commission. This  
20 exemption shall be extended to the unmarried surviving spouse  
21 upon the death of an eligible veteran and to the surviving  
22 spouse of a member of the armed forces of the United States,  
23 including a reserve component or National Guard, who was killed  
24 in action and died as a result of injuries received while in  
25 active service in a written finding, provided that the State  
26 Veterans' Commission determines that such person is in need of  
27 the exemption.

28 (d) The unmarried surviving spouse, upon the death of an  
29 eligible veteran or whose spouse was killed in the line of duty,  
30 becomes missing in action, presumed dead, becomes a prisoner of

1 war or is posthumously determined to be 100% disabled as  
2 determined by the United States Department of Defense or  
3 Department of Veterans Affairs, shall be exempt from the payment  
4 of all real property taxes on the surviving spouse's primary  
5 place of residence imposed by the Commonwealth of Pennsylvania  
6 or any of its political subdivisions if the State Veterans'  
7 Commission determines that the person is in need of the  
8 exemption. There shall be no restriction on a surviving spouse  
9 who is eligible for an exemption under this subsection if the  
10 surviving spouse relocated to another primary place of residence  
11 or the surviving spouse resides outside of this Commonwealth at  
12 the time of death of the member of the armed forces of the  
13 United States. The exemption under this subsection shall cease  
14 if the surviving spouse remarries and shall not be claimed  
15 thereafter.

16 (e) After an exemption has been approved under subsection  
17 (c) or (d), the amount of real property taxes due for the  
18 applicable tax year shall be prorated from the date the  
19 application for the exemption is received by the State Veterans'  
20 Commission.

21 Section 2. The following procedure applies to the proposed  
22 constitutional amendment in this joint resolution:

23 (1) Upon the first passage by the General Assembly of  
24 the amendment, the Secretary of the Commonwealth shall  
25 proceed immediately to comply with the advertising  
26 requirements of section 1 of Article XI of the Constitution  
27 of Pennsylvania.

28 (2) Upon the second passage by the General Assembly of  
29 the amendment, the Secretary of the Commonwealth shall  
30 proceed immediately to comply with the advertising

1 requirements of section 1 of Article XI of the Constitution  
2 of Pennsylvania. The Secretary of the Commonwealth shall  
3 submit the amendment to the qualified electors of this  
4 Commonwealth at the first primary, general or municipal  
5 election which meets the requirements of section 1 of Article  
6 XI of the Constitution of Pennsylvania.