
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 856 Session of
2021

INTRODUCED BY OWLETT, ROTHMAN, KAUFFMAN, RYAN, ECKER, COOK,
GLEIM, NEILSON, SAYLOR, ZIMMERMAN, JAMES AND OBERLANDER,
MARCH 10, 2021

REFERRED TO COMMITTEE ON FINANCE, MARCH 10, 2021

AN ACT

1 Amending the act of November 26, 1997 (P.L.508, No.55), entitled
2 "An act providing for the tax exemption of institutions of
3 purely public charity; exempting real property owned by
4 State-related universities or Federal Government
5 instrumentalities from taxation; providing for unfair
6 competition; imposing penalties; and making repeals," further
7 providing for criteria for institutions of purely public
8 charity.

9 The General Assembly of the Commonwealth of Pennsylvania
10 hereby enacts as follows:

11 Section 1. Section 5 of the act of November 26, 1997
12 (P.L.508, No.55), known as the Institutions of Purely Public
13 Charity Act, is amended by adding a subsection to read:
14 Section 5. Criteria for institutions of purely public charity.

15 * * *

16 (j) Granges.--A fraternal organization operating under the
17 lodge, council or grange system that qualifies for exemption
18 from taxation under section 501(c)(5), (8) or (10) of the
19 Internal Revenue Code of 1986 (26 U.S.C. § 501(c)(5), (8) and
20 (10)) and that has been operating in this Commonwealth with a

1 State governing body for at least 100 years shall be deemed an
2 institution of purely public charity under this act.

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