THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 156 Session of 2017

INTRODUCED BY TARTAGLIONE, LEACH, GREENLEAF, SABATINA, BREWSTER, RESCHENTHALER, FONTANA, COSTA, STEFANO, BLAKE, RAFFERTY AND BOSCOLA, JANUARY 20, 2017

REFERRED TO VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS, JANUARY 20, 2017

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]

16   average of any increase in the Consumer Price Index in the

17   preceding two years. The commission shall publish the

18   adjusted annual income level qualifying for the [rebuttable

19   presumption of] exemption for need as a notice in the

20   Pennsylvania Bulletin.

21   (2) [After] For applicants with an annual income that

22   exceeds $75,000, after submission of proof of need by the

23   applicant for the exemption from payment of real estate

24   taxes, determine the need of the applicant.

25   * * *

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