
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1227 Session of
2023

INTRODUCED BY SAPPEY, HILL-EVANS, MADDEN, ISAACSON, GUENST,
VENKAT, PROBST, SHUSTERMAN, HARKINS, KHAN, CIRESI, KINSEY,
D. WILLIAMS, R. MACKENZIE, BOROWSKI, SANCHEZ, HOHENSTEIN,
CERRATO, TAKAC, WEBSTER, DELLOSO, RIGBY, WARREN, SOLOMON,
SCOTT AND NEILSON, MAY 24, 2023

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY
PREPAREDNESS, MAY 24, 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 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

1 were discharged or released from active service under conditions
2 other than dishonorable, shall be exempt from the payment of all
3 real property taxes upon the primary residence [occupied] owned
4 by the said citizens and residents of this Commonwealth imposed
5 by the Commonwealth of Pennsylvania or any of its political
6 subdivisions if, as a result of [military] the member's service,
7 they are blind, paraplegic or double or quadruple amputees or
8 have a service-connected disability [declared] rated as 100%
9 permanent and totally disabled or compensated at the 100%
10 disability rate through the Individual Unemployability Program
11 or its successor program by the United States [Veterans
12 Administration] Department of Veterans Affairs or its successor
13 [to be a total or 100% permanent disability], and if the State
14 Veterans' Commission determines that such persons are in need of
15 the tax exemptions [granted herein.] based on the economic
16 circumstances that exist at the member's place of residence. The
17 exemption shall apply to the primary residence, even if the
18 eligible veteran resides at a long-term care facility, until the
19 eligible veteran no longer retains ownership of the residence.
20 This exemption shall be extended to the unmarried surviving
21 spouse upon the death of [an eligible veteran] the person
22 determined by the State Veterans' Commission to be eligible
23 provided that the State Veterans' Commission determines that
24 such person [is in need of] meets the need requirements for the
25 exemption. The State Veterans' Commission shall establish rules,
26 regulations and guidelines for making determinations of need.
27 (ii) Are the unmarried surviving spouse of any member of the
28 armed forces of the United States, including a reserve component
29 or National Guard, who died in the line of duty, died as a
30 result of injuries received in the line of duty, is presumed

1 dead in a written finding or is posthumously determined to be
2 100% permanent and totally disabled by the United States
3 Department of Defense, the United States Department of Veterans
4 Affairs or their successors, shall be exempt from the payment of
5 all real property taxes on the surviving spouse's primary place
6 of residence in this Commonwealth, without any restriction on
7 the surviving spouse's relocating to another primary place of
8 residence in this Commonwealth and without any requirement that
9 the surviving spouse reside in this Commonwealth at the time of
10 death or presumed dead status of the member of the armed forces,
11 including a reserve component or National Guard, provided that
12 the State Veterans' Commission determines that the surviving
13 spouse is in need of the exemption based on the economic
14 circumstances that exist at the surviving spouse's place of
15 residence in this Commonwealth. The State Veterans' Commission
16 shall establish rules, regulations and guidelines for making
17 determinations of need. The exemption shall cease if the
18 surviving spouse remarries and shall not be claimed thereafter.

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

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

26 (2) Upon the second passage by the General Assembly of
27 the amendment, the Secretary of the Commonwealth shall
28 proceed immediately to comply with the advertising
29 requirements of section 1 of Article XI of the Constitution
30 of Pennsylvania. The Secretary of the Commonwealth shall

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