

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

HOUSE BILL

No. 674 Session of  
2023

---

INTRODUCED BY PROBST, MADDEN, FREEMAN, HANBIDGE, KINSEY, CEPEDA-FREYTIZ, GUENST, MARKOSEK, HILL-EVANS, T. DAVIS, SANCHEZ, McNEILL, DELLOSO, SHUSTERMAN, DEASY, GREEN AND CONKLIN, MARCH 23, 2023

---

REFERRED TO COMMITTEE ON FINANCE, MARCH 23, 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] received a  
15 discharge from service under conditions other than dishonorable,  
16 shall be exempt from the payment of [all] a portion of real  
17 property taxes upon the residence occupied by the said citizens

1 and residents of this Commonwealth imposed by the Commonwealth  
2 of Pennsylvania or any of its political subdivisions if, as a  
3 result of military service, they are blind, paraplegic or double  
4 or quadruple amputees or have a service-connected disability  
5 declared by the United States [Veterans Administration]  
6 Department of Veterans Affairs or its successor to be a [total  
7 or 100%] permanent disability of 50% or greater, and if the  
8 State Veterans' Commission determines that such persons are in  
9 need of the tax exemptions granted herein. The percentage of  
10 exemption from real property taxes shall be in direct proportion  
11 to the percentage of disability. This exemption shall be  
12 extended to the unmarried surviving spouse upon the death of an  
13 eligible veteran provided that the State Veterans' Commission  
14 determines that such person is in need of the exemption.

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

17 (1) Upon the first passage by the General Assembly of  
18 the amendment, the Secretary of the Commonwealth shall  
19 proceed immediately to comply with the advertising  
20 requirements of section 1 of Article XI of the Constitution  
21 of Pennsylvania.

22 (2) Upon the second passage by the General Assembly of  
23 the amendment, the Secretary of the Commonwealth shall  
24 proceed immediately to comply with the advertising  
25 requirements of section 1 of Article XI of the Constitution  
26 of Pennsylvania. The Secretary of the Commonwealth shall  
27 submit the amendment to the qualified electors of this  
28 Commonwealth at the first primary, general or municipal  
29 election which meets the requirements of section 1 of Article  
30 XI of the Constitution of Pennsylvania.