

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1257 Session of
2025

INTRODUCED BY PROBST, McNEILL, MADDEN, GIRAL, SANCHEZ, SOLOMON,
HILL-EVANS, PIELLI, SAPPEY, NEILSON, HOHENSTEIN, DEASY,
KAZEEM, MENTZER, CEPEDA-FREYTIZ, HADDOCK, SCOTT, D. WILLIAMS,
STEELE, GREEN, CONKLIN, CIRESI, DOUGHERTY, MALAGARI, MERSKI,
HARKINS, BOYD, MULLINS, MUNROE, KHAN, GUZMAN, TAKAC AND
FLEMING, APRIL 17, 2025

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES,
MARCH 23, 2026

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, shall be exempt
15 from the payment of all real property taxes upon the residence

1 occupied by the said citizens and residents of this Commonwealth
2 imposed by the Commonwealth of Pennsylvania or any of its
3 political subdivisions if, as a result of military service, they
4 are blind, paraplegic or double or quadruple amputees or have a
5 service-connected disability declared by the United States
6 Veterans Administration or its successor to be a total or 100%
7 permanent disability, and if the State Veterans' Commission
8 determines that such persons are in need of the tax exemptions
9 granted herein. This exemption shall be extended to the
10 unmarried surviving spouse upon the death of an eligible veteran
11 provided that the State Veterans' Commission determines that
12 such person is in need of the exemption.] ~~A veteran of the armed <--~~
13 ~~forces of the United States, including a reserve component or~~
14 ~~the National Guard, with a service connected disability who has~~
15 ~~been discharged or released from service under conditions other~~
16 ~~than dishonorable shall be exempt from the payment of real~~
17 ~~property taxes imposed by the Commonwealth or any of its~~
18 ~~political subdivisions on the primary residence occupied by the~~
19 ~~veteran as follows:~~

20 ~~(1) If the veteran has been rated by the United States~~
21 ~~Department of Veterans Affairs or its successor as not less than~~
22 ~~50% disabled up to 100% disabled, the veteran shall be exempt~~
23 ~~from the payment of a portion of real property taxes equivalent~~
24 ~~to the disability rating of the veteran.~~

25 ~~(2) A veteran who is compensated at the 100% disability rate~~
26 ~~through a Federal program that provides compensation to veterans~~
27 ~~who are unable to work due to a service connected disability and~~
28 ~~the unmarried surviving spouse of a service member who died in~~
29 ~~the line of duty, was taken as a prisoner of war or was declared~~
30 ~~missing in action shall be exempt from the payment of all real~~

1 ~~property taxes.~~

2 ~~(3) The exemption under this subsection shall apply to the~~
3 ~~unmarried surviving spouse of a veteran who was deemed eligible~~
4 ~~for the exemption prior to the death of the eligible veteran.~~

5 A VETERAN OF THE UNITED STATES ARMED FORCES, INCLUDING A <--
6 RESERVE COMPONENT OF THE UNITED STATES ARMED FORCES, WHO HAS
7 BEEN RATED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS
8 OR ITS SUCCESSOR AS 100% PERMANENT AND TOTALLY DISABLED OR
9 COMPENSATED AT THE 100% DISABILITY RATE THROUGH A FEDERAL
10 PROGRAM THAT PROVIDES COMPENSATION TO VETERANS WHO ARE UNABLE TO
11 WORK DUE TO A SERVICE-CONNECTED DISABILITY SHALL BE EXEMPT FROM
12 PAYMENT OF REAL PROPERTY TAXES. A POLITICAL SUBDIVISION MAY, BY
13 ORDINANCE OR RESOLUTION, EXEMPT A VETERAN WITH A DISABILITY
14 RATED OR COMPENSATED AT ANY LEVEL BELOW 100% FROM PAYMENT OF ANY
15 PORTION OF REAL PROPERTY TAXES. THE EXEMPTION UNDER THIS
16 SUBSECTION SHALL APPLY TO THE UNMARRIED SURVIVING SPOUSE OF AN
17 ELIGIBLE VETERAN UPON THE DEATH OF THE ELIGIBLE VETERAN, AS WELL
18 AS THE UNMARRIED SURVIVING SPOUSES OF SERVICE MEMBERS WHO DIED
19 IN THE LINE OF DUTY, ARE TAKEN AS PRISONERS OF WAR OR ARE
20 DECLARED MISSING IN ACTION.

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 general or municipal election which
5 meets the requirements of section 1 of Article XI of the
6 Constitution of Pennsylvania.