
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 194 Session of
2023

INTRODUCED BY PENNYCUICK, BROOKS, ARGALL, BARTOLOTTA, FARRY,
J. WARD, CAPPELLETTI AND ROBINSON, JANUARY 19, 2023

REFERRED TO VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS,
JANUARY 19, 2023

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 duty of commission.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 Section 1. Section 8904(1) of Title 51 of the Pennsylvania
7 Consolidated Statutes is amended to read:

8 § 8904. Duty of commission.

9 The commission shall:

10 (1) Fix uniform and equitable standards for determining
11 the need for exemption from the payment of real estate taxes
12 granted by this act. In fixing such uniform and equitable
13 standards, the commission shall apply a rebuttable
14 presumption that an applicant with annual income of \$75,000
15 or less has a need for the exemption. Beginning on January 1,
16 2009, and every two years thereafter, the commission shall
17 adjust the annual income level qualifying for the rebuttable
18 presumption of need by an amount equal to the change in the

1 Consumer Price Index in the preceding two years. The
2 commission shall publish the adjusted annual income level
3 qualifying for the rebuttable presumption of need as a notice
4 in the Pennsylvania Bulletin. In fixing such uniform and
5 equitable standards, the commission may not consider aid and
6 attendance benefits received by an individual as determined
7 by the United States Department of Veterans Affairs.

8 * * *

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