

FISCAL NOTE

September 10, 2018

Bill No:	HB 697	Printer's No:	2152	Sponsor:	Sainato (D)
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COST / (SAVINGS)

Fund (s)	2018-19	2019-20
General Fund	\$1.5 million	See fiscal impact

SUMMARY: The bill provides for property tax exemptions for spouses of members of the armed forces who were killed in action.

ANALYSIS: The bill establishes a surviving spouse of any member of the armed forces who was killed in action or died as a result of injuries received while in active service shall be exempt from the payment of all real property taxes on the surviving spouse's primary place of residence. The exemption shall be without restriction based on relocation and without requirement that the spouse reside in Pennsylvania at the time of death of the member.

The exemption ends if the surviving spouse remarries.

Currently veterans who suffer a service connected disability are exempted from real property taxes. This bill extends the exemption to the surviving spouse of military members killed in action.

Since 2011, 292 Pennsylvania service members were killed in action.

The bill is a constitutional amendment.

FISCAL IMPACT: The bill would have publishing costs of \$1.3 to \$1.5 million in two consecutive legislative sessions as a constitutional amendment.

The bill would also result in less tax revenue available to local education authorities at the county level as a result of the property tax exemption.