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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL  
No. 2188 Session of  
2026

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INTRODUCED BY GILLEN, KRUPA, FREEMAN, STENDER AND KUZMA,  
FEBRUARY 2, 2026

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REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 3, 2026

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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  
16 occupied by the said citizens and residents of this Commonwealth  
17 imposed by the Commonwealth of Pennsylvania or any of its  
18 political subdivisions if, as a result of military service, they

are blind, paraplegic or double or quadruple amputees or have a service-connected disability declared by the United States Veterans Administration or its successor to be a total or 100% permanent disability, and if the State Veterans' Commission determines that such persons are in need of the tax exemptions granted herein. This exemption shall be extended to the unmarried surviving spouse upon the death of an eligible veteran provided that the State Veterans' Commission determines that such person is in need of the exemption.] (1) A resident of

this Commonwealth who is a veteran of the United States Armed Forces, including a reserve component or National Guard, and was discharged or released under honorable conditions from service, shall be exempt from the payment of all real property taxes imposed by the Commonwealth or any of its political subdivisions on the primary residence owned by the veteran if the veteran has been rated by the United States Department of Veterans Affairs or its successor as 100% permanent and totally disabled or compensated at the 100% disability rate through a Federal program that provides compensation to veterans who are unable to work due to a service-connected disability.

(2) Upon the death of an eligible veteran under clause (1), the exemption under clause (1) shall be extended to the eligible veteran's unmarried surviving spouse.

(3) The exemption under clause (1) shall be extended to the unmarried surviving spouse of a service member who died in the line of duty, is taken as a prisoner of war or is declared missing in action until such time as the surviving spouse shall remarry.

(4) A political subdivision may, by ordinance or resolution, extend eligibility for the exemption under clause (1) to an

eligible veteran with a service-connected disability rating  
below 100% from payment of any portion of real property taxes.

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

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

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