

LEGISLATURE OF PENNSYLVANIA.

FILE OF THE HOUSE OF REPRESENTATIVES.

No.

916

Session of
1919.

INTRODUCED BY MR. GANS, MARCH 11, 1919.

REFERRED TO COMMITTEE ON WAYS AND MEANS,
MARCH 17, 1919.

AN ACT

To exempt from taxation public property used for public purposes actual places of religious worship places of burial not used or held for private or corporate profit and institutions of purely public charity and repealing prior acts relating thereto

1 Section 1 *Be it enacted by the Senate and House of Repre-*
2 *sentatives of the Commonwealth of Pennsylvania in General Assembly*
3 *met and it is hereby enacted by the authority of the same That*
4 *all churches meeting houses or other regular places of*
5 *stated worship with the ground thereto annexed necessary for the*
6 *occupancy and enjoyment of the same all burial grounds*
7 *not used or held for private or corporate profit all*
8 *hospitals universities colleges seminaries academies associa-*
9 *tions and institutions of learning benevolence or charity*
10 *with the grounds thereto annexed and necessary for the*
11 *occupancy and enjoyment of the same founded endowed and*
12 *maintained by public or private charity provided that the*
13 *entire revenue derived by the same be applied to the*

1 support of and to increase the efficiency and facilities
2 thereof the repair and the necessary increase of grounds
3 and buildings thereof and for no other purposes and all
4 school houses belonging to any county borough or school
5 district all court houses jails poor houses and all other
6 public property used for public purposes with the ground
7 thereto annexed and necessary for the occupancy and en-
8 joyment of the same be and the same are hereby ex-
9 emptioned from all and every county city borough bounty
10 road school and poor tax Provided That all property real
11 or personal other than that which is in actual use and
12 occupation for the purposes aforesaid and from which any
13 income or revenue is derived shall be subject to taxation
14 except where exempted by law for State purposes and
15 nothing herein contained shall exempt same therefrom And
16 provided That all property real and personal in actual use
17 and occupation for the purposes aforesaid shall be subject
18 to taxation unless the person or persons association or
19 corporation so using and occupying the same shall be
20 seized of the legal or equitable title in the realty and
21 possessor of the personal property absolutely

22 Section 2 That (one) the act entitled "An act to
23 exempt from taxation public property used for purposes
24 and places of religious worship places of burial
25 not used or held for private or corporate profit
26 and institutions of purely public charity" approved the
27 fourteenth day of May one thousand eight hundred and
28 seventy-four (two) The act entitled "An act to amend
29 section one of an act approved May fourteenth one thou-

1 sand eight hundred and seventy-four entitled "An act to
2 exempt from taxation public property used for public pur-
3 poses and places of religious worship places of burial not
4 used or held for private or corporate profit and institu-
5 tions of purely public charity" approved May twenty-nine
6 one thousand nine hundred and one (three) The act en-
7 titled "An act to amend the act of the fourteenth day
8 of May one thousand eight hundred and seventy-four (Pam-
9 phlet Laws one hundred and fifty-eight) entitled "An act
10 to exempt from taxation public property used for public
11 purposes and places of religious worship places of burial
12 not used or hired for private or corporate profit and in-
13 stitutions of purely public charity" so that it shall ap-
14 ply to hospitals universities colleges seminaries academies
15 associations and institutions of learning benevolence and
16 charity where the entire revenue is applied to the sup-
17 port of and to increase the efficiency and improvement
18 thereof" approved the twenty fourth day of March one
19 thousand nine hundred and nine (four) An act entitled
20 "An act to amend the first section of an act approved
21 the twenty-ninth day of May Anno Domini one thousand
22 nine hundred and one entitled "An act to amend section
23 one of an act approved May the fourteenth one thousand
24 eight hundred and seventy-four entitled "An act to exempt
25 from taxation public property used for public purposes
26 and places of religious worship places of burial not used
27 or held for private or corporate profit and institutions of
28 purely public charity hospitals universities colleges semi-
29 naries academies associations institutions of learning and

1 benevolence by removing the exemption from certain lands
2 therein exempted not necessary for the enjoyment of the
3 same' and providing for the taking of said land" ap-
4 proved June thirteen one thousand nine hundred and
5 eleven and (five) All acts or parts of acts inconsistent
6 with the provisions of this act be and the same are
7 hereby repealed