
 THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. **1100** Session of
2023

INTRODUCED BY SAMUELSON, KIM, SMITH-WADE-EL, HILL-EVANS, MADDEN, DELLOSO, GALLAGHER, FREEMAN, CAUSER, RABB, HANBIDGE, CEPEDA-FREYTIZ, DONAHUE, SALISBURY, VENKAT, TAKAC, PIELLI, McNEILL, SANCHEZ, KAZEEM, BENHAM, MADSEN, SCHLOSSBERG, WAXMAN, PROBST, NEILSON, HARKINS, MERSKI, CONKLIN, STURLA, WEBSTER, SHUSTERMAN, ABNEY, MAYES, SAPPEY, D. MILLER, ISAACSON, ROZZI, FLEMING, BRENNAN, KHAN, SCOTT, KINKEAD, OTTEN, BOYLE, T. DAVIS, BOROWSKI, PISCIOTTANO, BURGOS, DALEY, MULLINS, BELLMON, SOLOMON, VITALI, STEELE, MALAGARI, R. MACKENZIE, GUENST, PARKER, GERGELY, WARREN, FIEDLER, HOHENSTEIN, GIRAL, D. WILLIAMS, BRIGGS, O'MARA, YOUNG, PASHINSKI, SCHWEYER, HOWARD, McCLINTON, SIEGEL, INNAMORATO, MUNROE, BURNS, HADDOCK, CERRATO, KENYATTA, CURRY, GUZMAN, KRAJEWSKI, KULIK, KOSIEROWSKI, FRANKEL, KRUEGER, FRIEL, MATZIE, GREEN, MEHAFFIE, DAWKINS AND BOYD, MAY 3, 2023

SENATOR HUTCHINSON, FINANCE, IN SENATE, AS AMENDED,
JUNE 27, 2023

AN ACT

1 Amending the act of June 27, 2006 (1st Sp.Sess., P.L.1873,
2 No.1), entitled "An act providing for taxation by school
3 districts, for the State funds formula, for tax relief in
4 first class cities, for school district choice and voter
5 participation, for other school district options and for a
6 task force on school cost reduction; making an appropriation;
7 prohibiting prior authorized taxation; providing for
8 installment payment of taxes; restricting the power of
9 certain school districts to levy, assess and collect taxes;
10 and making related repeals," ~~in State Funds Formula, further~~ <--
11 ~~providing for certification and calculation of minimum and~~
12 ~~maximum modifiers;~~ in tax relief in cities of the first
13 class, further providing for supplemental senior citizen tax
14 reduction; and, in senior citizens property tax and rent
15 rebate assistance, further providing for property tax and
16 rent rebate and for filing of claim.

17 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. ~~Sections 503(a) and~~ SECTION 704(a) of the act of <--
3 June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the
4 Taxpayer Relief Act, ~~are~~ IS amended by adding paragraphs A <--
5 PARAGRAPH to read:

6 ~~Section 503. Certification; calculation of minimum and maximum~~ <--
7 ~~modifiers.~~

8 ~~(a) Secretary of the Budget certification.~~

9 * * *

10 ~~(3) For the school year that begins after June 30, 2023,~~
11 ~~and ends prior to July 1, 2024, the Secretary of the Budget~~
12 ~~shall provide an additional certification of the total amount~~
13 ~~of revenue in the fund on June 15, 2023. The certification~~
14 ~~shall include all of the following:~~

15 ~~(i) The balance in the fund on June 15, 2023.~~

16 ~~(ii) The amount of revenue that is projected to be~~
17 ~~deposited into the fund for the period beginning June 16,~~
18 ~~2023, through October 15, 2023.~~

19 ~~(iii) The amount of revenue enumerated in paragraph~~

20 ~~(1)(i)(A)(II).~~

21 * * *

22 Section 704. Supplemental senior citizen tax reduction.

23 (a) Eligibility.--Beginning in the first year in which a
24 payment under section 505(b) is made and each year thereafter,
25 the following apply:

26 * * *

27 (3) The household income limit contained in paragraph
28 (1) shall be increased by a percentage equal to the
29 percentage change in the Consumer Price Index for All Urban
30 Consumers statistics published by the United States Bureau of

1 Labor Statistics. Any increase shall be rounded to the
2 nearest \$10. The percentage change shall be determined by
3 comparison of the figure for the previous July, with that of
4 the current July figure. If the Consumer Price Index declines
5 for a given period, the household income limit shall be
6 unchanged for that year. The Secretary of Revenue shall,
7 within 10 days following the determination, transmit notice
8 of the determination to the Legislative Reference Bureau for
9 publication in the next available issue of the Pennsylvania
10 Bulletin.

11 * * *

12 Section 2. ~~Section~~ SECTIONS 1304(a) and 1305 heading, ~~(c)~~ <--
13 and (e) of the act are amended to read:

14 Section 1304. Property tax; and rent rebate.

15 (a) Schedule of rebates.--

16 (1) [The amount of any claim for property tax rebate or
17 rent rebate in lieu of property taxes for real property taxes
18 or rent due and payable during calendar years 1985 through
19 2005 shall be determined in accordance with the following
20 schedule:

21	Percentage of Real Property Taxes or
22	Rent Rebate in Lieu of
23	Property Taxes Allowed as Rebate
Household Income	
24 \$ 0 - \$ 4,999	100%
25 5,000 - 5,499	100
26 5,500 - 5,999	90
27 6,000 - 6,499	80
28 6,500 - 6,999	70
29 7,000 - 7,499	60
30 7,500 - 7,999	50

1	8,000 - 8,499	40
2	8,500 - 8,999	35
3	9,000 - 9,999	25
4	10,000 - 11,999	20
5	12,000 - 12,999	15
6	13,000 - 15,000	10]

7 (Reserved).

8 (2) The following apply:

9 (i) The base amount of any claim for property tax
10 rebate for real property taxes due and payable during
11 calendar year [~~2006~~] 2023 and thereafter shall be
12 determined in accordance with the following schedule:

13	Amount of Real Property Taxes	
14	Household Income	Allowed as Rebate
15	\$ 0 - \$ 8,000	[\$650] <u>\$1,000</u>
16	8,001 - 15,000	[500] <u>770</u>
17	15,001 - 18,000	[300] <u>460</u>
18	18,001 - [35,000]	[250] <u>380</u>
19	<u>45,000</u>	

20 (ii) The supplemental amount for a claimant with a
21 household income equal to or less than \$30,000 and an
22 eligible claim for property tax rebate for real property
23 taxes due and payable during the calendar year preceding
24 the first year in which a payment under section 505(b) is
25 made and each year thereafter and whose real property
26 taxes exceed 15% of the claimant's household income shall
27 be equal to 50% of the base amount determined under
28 subparagraph (i). A claimant who is a resident of a city
29 of the first class, a city of the second class A or a
30 school district of the first class A shall be ineligible

1 for the supplemental amount under this subparagraph.

2 (3) The amount of any claim for rent rebate in lieu of
3 property taxes for rent due and payable during calendar year
4 [2006] 2023 and thereafter shall be determined in accordance
5 with the following:

Household Income	Amount of Rent Rebate in Lieu of Property Taxes Allowed as Rebate
9 \$ 0 - \$ 8,000	[\$650] \$1,000
10 8,001 - 15,000	[500] 770
11 <u>15,001 - 18,000</u>	<u>460</u>
12 <u>18,001 - 45,000</u>	<u>380</u>

13 (4) The household income limits contained in paragraphs
14 (2) (i) and (ii) and (3) shall be increased by a percentage
15 equal to the percentage change in the Consumer Price Index
16 for All Urban Consumers statistics published by the United
17 States Bureau of Labor Statistics. Any increase shall be
18 rounded to the nearest \$10. The percentage change shall be
19 determined by comparison of the figure for the previous July,
20 with that of the current July figure. If the Consumer Price
21 Index declines for a given period, the household income limit
22 shall be unchanged for that year. The secretary shall, within
23 10 days following the determination, transmit notice of the
24 determination to the Legislative Reference Bureau for
25 publication in the next available issue of the Pennsylvania
26 Bulletin.

27 * * *

28 Section 1305. Filing and payment of claim.

29 * * *

30 ~~(c) Payments from State Lottery Fund. [Except as provided] <--~~

1 ~~under subsection (e) (3), no reimbursement on a claim shall be~~
2 ~~made from the State Lottery Fund earlier than the day following~~
3 ~~the 30th day of June provided in this chapter on which that~~
4 ~~claim may be filed with the department.] Reimbursement on a
5 claim may be made at any time after a claim is filed and
6 approved.~~

7 * * *

8 [(e) Claim for calendar year 2019.--

9 (1) Except as provided under subsection (b) and
10 paragraph (2), a claim for property tax or rent rebate for
11 calendar year 2019 may be filed with the department on or
12 before December 31, 2020.

13 (2) The secretary shall expedite a claim satisfying the
14 eligibility requirements under this chapter for calendar year
15 2019 which had a calendar year 2018 claim approved for
16 reimbursement.

17 (3) If funds are available, a reimbursement on a claim
18 for calendar year 2019 may be made from the State Lottery
19 Fund immediately.]

20 ~~Section 3. This act shall take effect as follows:~~ <--

21 ~~(1) The following shall take effect immediately:~~

22 ~~(i) The addition of section 503(a)(3) of the act.~~

23 ~~(ii) This section.~~

24 ~~(2) The remainder of this act shall take effect in 60~~
25 ~~days.~~

26 SECTION 3. THIS ACT SHALL TAKE EFFECT IN 60 DAYS. <--