
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 361 Session of
2019

INTRODUCED BY KAUFER, BARRAR, KINSEY, READSHAW, SIMMONS,
MILLARD, HILL-EVANS, BERNSTINE, MULLINS, NEILSON, CONKLIN,
OBERLANDER, OWLETT, ZIMMERMAN, DEASY, WARREN, CALTAGIRONE,
SCHWEYER, RADER, STAATS, JONES, HERSHEY, COOK, KORTZ, BURGOS,
STEPHENS, TOOHL, CIRESI, BULLOCK AND KAUFFMAN,
FEBRUARY 4, 2019

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 4, 2019

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 senior citizens property tax
11 and rent rebate assistance, further providing for property
12 tax and rent rebate.

13 The General Assembly of the Commonwealth of Pennsylvania
14 hereby enacts as follows:

15 Section 1. Section 1304(a)(2) of the act of June 27, 2006
16 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief
17 Act, is amended to read:

18 Section 1304. Property tax; and rent rebate.

19 (a) Schedule of rebates.--

20 * * *

21 (2) The following apply:

1 (i) The base amount of any claim for property tax
2 rebate for real property taxes due and payable during
3 calendar year 2006 and thereafter shall be determined in
4 accordance with the following schedule:

5	Household Income	Amount of Real Property Taxes 6 Allowed as Rebate
7	\$ 0 - \$ 8,000	\$650
8	8,001 - 15,000	500
9	15,001 - 18,000	300
10	[18,001 - 35,000]	250
11	<u>18,001 - 40,000</u>	

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

24 * * *

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