
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2134 Session of
2024

INTRODUCED BY COOK, MERCURI, RADER, R. MACKENZIE, M. JONES,
JOZWIAK, OBERLANDER, MOUL AND CABELL, MARCH 19, 2024

REFERRED TO COMMITTEE ON FINANCE, MARCH 19, 2024

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 claim forms
12 and rules and regulations.

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

15 Section 1. Section 1309(a) of the act of June 27, 2006 (1st
16 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, is
17 amended and the section is amended by adding a subsection to
18 read:

19 Section 1309. Claim forms and rules and regulations.

20 (a) General rule.--Necessary rules and regulations shall be
21 prescribed by a committee consisting of the Secretary of Aging,
22 the Secretary of Revenue and the Secretary of Community and
23 Economic Development. The Secretary of Aging shall serve as the

1 chairman of the committee. The department shall receive all
2 applications, determine the eligibility of claimants, hear
3 appeals, disburse payments and make available suitable forms for
4 the filing of claims. Beginning on January 1, 2025, the
5 department shall include suitable entries on the Pennsylvania
6 individual income tax return form to allow a claimant to
7 simultaneously file an annual return for tax under Article III
8 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax
9 Reform Code of 1971, and to make a claim under this chapter.

10 (a.1) Issuance of a form with suggested pre-filled
11 entries.--

12 (1) No later than July 15, 2024, and each July 15
13 thereafter, the department shall identify claimants who meet
14 the following qualifications:

15 (i) The claimant was eligible for and received a
16 claim for the property tax rebate for real property taxes
17 due and payable during the 2nd calendar year preceding
18 the calendar year in which the determination is made.

19 (ii) As of the prior June 30, the claimant did not
20 submit a claim for real property taxes due and payable
21 during the calendar year preceding the calendar year in
22 which the determination is made.

23 (iii) The Department of Health has not issued a
24 death certificate for the claimant.

25 (2) No later than August 15, 2024, and each August 15
26 thereafter, the department shall send to each individual
27 identified under paragraph (1) a form to apply for a claim
28 under this chapter. The form shall include suggested pre-
29 filled entries for information known to the department,
30 including income information provided by the Internal Revenue

1 Service.

2 (3) A form under this subsection shall include a
3 notification that the inclusion of pre-filled entries in the
4 form does not relieve the duty of the claimant to ensure
5 accuracy of the form which is submitted to the department.

6 * * *

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