
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2214 Session of
2014

INTRODUCED BY PAINTER, FREEMAN, MCNEILL AND MCCARTER,
APRIL 29, 2014

REFERRED TO COMMITTEE ON FINANCE, APRIL 29, 2014

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)(i) 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:

22 (i) The base amount of any claim for property tax
23 rebate for real property taxes due and payable during

1 calendar year 2006 and thereafter shall be the larger of
2 an amount equal to 15% of the face amount of the real
3 property tax paid by the claimant on the claimant's
4 primary residence regardless of whether the taxes were
5 paid in the discount, face or penalty period during the
6 calendar year or an amount as determined in accordance
7 with the following schedule:

8	Amount of Real Property Taxes	
9	Household Income	Allowed as Rebate
10	\$ 0 - \$ 8,000	\$650
11	8,001 - 15,000	500
12	15,001 - 18,000	300
13	18,001 - 35,000	250
14	* * *	

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