

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

## No. 1665

Session of  
1977

INTRODUCED BY MESSRS. IRVIS, BUTERA, MANDERINO, BRUNNER,  
MISCEVICH, GALLAGHER, WARGO, CIMINI, CESSAR, S. E. HAYES JR.,  
GREENFIELD, SELTZER, GOODMAN, DONATUCCI, DOYLE, ABRAHAM,  
TRELLO AND GAMBLE, SEPTEMBER 28, 1977

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,  
AS AMENDED, NOVEMBER 29, 1977

## AN ACT

1 Amending the act of March 11, 1971 (P.L.104, No.3), entitled, as  
2 reenacted and amended, "An act providing property tax or rent  
3 rebate to certain senior citizens, widows, widowers and  
4 permanently disabled persons with limited incomes;  
5 establishing uniform standards and qualifications for  
6 eligibility to receive a rebate; and imposing duties upon the  
7 Department of Revenue," providing for an additional filing  
8 period, estimation and anticipation of revenues.

9 The General Assembly of the Commonwealth of Pennsylvania  
10 hereby enacts as follows:

11 Section 1. Section 5, act of March 11, 1971 (P.L.104, No.3),  
12 known as the "Senior Citizens Property Tax or Rent Rebate Act,"  
13 reenacted and amended June 16, 1975 (P.L.7, No.4), is amended to  
14 read:

15 Section 5. Filing of Claim.--A claim for property tax or  
16 rent rebate shall be filed with the department on or before {the <—  
17 thirtieth day of June} ~~December 31~~ of the year next succeeding <—  
18 the end of the calendar year in which real property taxes or  
19 rent were due and payable}: Provided, That [widowers and renters <—

1 requesting a rebate by virtue of this amendment, may file their  
2 first claim for a rebate with the department no later than six  
3 months after the effective date of this act.] CLAIMS FILED AFTER <—  
4 THE JUNE 30 DEADLINE MAY BE ACCEPTED AT THE DISCRETION OF THE  
5 SECRETARY OF REVENUE FOR CAUSE SHOWN. No reimbursement on a  
6 claim shall be made from the State Lottery Fund earlier than  
7 {the day following the last day provided in this act on which <—  
8 that claim may be filed with the department.} July 1 of the year <—  
9 in which the claim for a property tax or rent rebate is required  
10 to be filed. Only one claimant from a homestead each year shall  
11 be entitled to property tax or rent rebate. If two or more  
12 persons are able to meet the qualifications for a claimant, they  
13 may determine who the claimant shall be. If they are unable to  
14 agree, the department shall determine to whom a rebate is to be  
15 paid.

16 ~~Section 2. Section 8 of the act, amended June 30, 1977~~ <—  
17 ~~(No.18), is amended to read:~~

18 ~~Section 8. Funds for Payment of Administrative Expenses and~~  
19 ~~Claims. Expenses, salaries and other costs incurred in the~~  
20 ~~administration of this act and approved claims shall be paid~~  
21 ~~from the State Lottery Fund established by the act of August 26,~~  
22 ~~1971 (P.L.351, No.91), known as the "State Lottery Law." In the~~  
23 ~~event that the total amount of administrative expenses and~~  
24 ~~claims exceeds the amount in such fund, in any one year, then~~  
25 ~~the amounts allowed as tax or rent rebates shall be reduced in~~  
26 ~~the proportion that the amount of such fund bears to the total~~  
27 ~~amount of claims in such year. For the purposes of this section,~~  
28 ~~for the fiscal years beginning July 1, 1975, July 1, 1976, [and]~~  
29 ~~July 1, 1977 and July 1, 1978 the amount in the State Lottery~~  
30 ~~Fund shall include funds available including revenue estimated~~

1 ~~to be available for the purposes of administrative expenses and~~  
2 ~~claims.~~

3     Section ~~3.~~ 2. This act shall take effect immediately and     <—  
4 shall apply retroactively to claims filed for rebate of taxes or  
5 rent due and payable during calendar year 1976 ~~and thereafter~~     <—  
6 ONLY.     <—