

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1841 Session of  
1997

INTRODUCED BY LLOYD, DeLUCA, SURRA, STURLA, SCHULER, LEDERER,  
READSHAW, MELIO, PESCI, BARRAR, CASORIO, CURRY, VAN HORNE,  
JOSEPHS, WALKO, HERMAN, THOMAS, RAYMOND, McCALL, PISTELLA,  
YOUNGBLOOD, STEELMAN, ALLEN, CORRIGAN, RAMOS, MUNDY, ORIE,  
BELARDI, CAWLEY, ROONEY AND WOJNAROSKI, OCTOBER 1, 1997

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 1, 1997

AN ACT

1 Amending the act of March 11, 1971 (P.L.104, No.3), entitled, as  
2 amended, "An act providing property tax or rent rebate and  
3 inflation dividends to certain senior citizens, widows,  
4 widowers and permanently disabled persons with limited  
5 incomes; establishing uniform standards and qualifications  
6 for eligibility to receive rebates and dividends; providing  
7 for transportation assistance grants and grants to area  
8 agencies on aging for services to older persons; and imposing  
9 duties upon the Department of Revenue," further providing for  
10 property tax assistance.

11 The General Assembly of the Commonwealth of Pennsylvania  
12 hereby enacts as follows:

13 Section 1. Section 3(7) of the act of March 11, 1971  
14 (P.L.104, No.3), known as the Senior Citizens Rebate and  
15 Assistance Act, reenacted and amended December 21, 1979  
16 (P.L.570, No.131) and amended March 10, 1982 (P.L.177, No.56),  
17 is amended and the section is amended by adding a clause to  
18 read:

19 Section 3. Definitions.--As used in this act:

20 \* \* \*

1       (7) "Claimant" means a person who files a claim for property  
2 tax rebate or assistance to pay unpaid real property taxes or  
3 rent rebate in lieu of property taxes and inflation dividend and  
4 was sixty-five years of age or over, or whose spouse (if a  
5 member of the household) was sixty-five years of age or over,  
6 during a calendar year in which real property taxes, rent and  
7 inflation costs were due and payable or was a widow or widower  
8 and was fifty years of age or over during a calendar year or  
9 part thereof in which real property taxes, rent and inflation  
10 costs were due and payable, or was a permanently disabled person  
11 eighteen years of age or over during a calendar year or part  
12 thereof in which real property taxes, rent and inflation costs  
13 were due and payable. For the purposes of this act the term  
14 "widow" or "widower" shall mean the surviving wife or the  
15 surviving husband, as the case may be, of a deceased individual  
16 and who has not remarried except as provided in subsection (c)  
17 and (d) of section 4 of this act. For the purposes of this act  
18 the term "permanently disabled person" shall mean a person who  
19 is unable to engage in any substantial gainful activity by  
20 reason of any medically determinable physical or mental  
21 impairment which can be expected to continue indefinitely,  
22 except as provided in subsection (c) and (d) of section 4 of  
23 this act.

24       \* \* \*

25       (10) "Unpaid real property taxes" means all taxes on a  
26 homestead (exclusive of municipal assessments, delinquent  
27 charges and interest) due and payable during a calendar year  
28 which remain unpaid at the time a claim for property tax  
29 assistance is filed with the department.

30       Section 2. The act is amended by adding a section to read:

1       Section 5.1. Filing of Claim; Unpaid Property Tax.--

2       (a) Notwithstanding any provision of this act to the  
3 contrary, a claim for assistance to pay real property taxes  
4 which were due and payable during a calendar year but which  
5 remained unpaid at the time the claim is filed shall be filed  
6 with the department on or before the thirtieth day of June of  
7 the year next succeeding the end of the calendar year in which  
8 such real property taxes were due and payable. No disbursement  
9 on a claim shall be made from the State Lottery Fund earlier  
10 than the day following the thirtieth day of June provided in  
11 this section on which that claim may be filed with the  
12 department. Only one claimant from a homestead each year shall  
13 be entitled to property tax assistance under this section. If  
14 two or more persons are able to meet the qualifications for a  
15 claimant, they may agree who the claimant shall be. If they are  
16 unable to agree, the department shall determine in whose name  
17 the property tax assistance shall be made. A claim for  
18 assistance to pay unpaid real property taxes shall be filed in  
19 lieu of a claim for a property tax rebate under section 5 of  
20 this act.

21       (b) The amount of assistance for which a claimant may be  
22 eligible shall be determined in accordance with section 4 of  
23 this act. An approved claim shall be paid from the State Lottery  
24 Fund in the name of the claimant directly to the taxing  
25 jurisdiction.

26       (c) In order to facilitate the speedy implementation of this  
27 section, the Secretary of Revenue shall have the power and  
28 authority to promulgate, adopt and use guidelines to implement  
29 the provisions of this section. Such guidelines shall be  
30 promulgated in consultation with the Secretary of Aging and the

1 Secretary of Community and Economic Development and shall  
2 include, at least, procedures for the submission of claims to  
3 the department by a claimant and for the payment of approved  
4 claims directly to the taxing jurisdiction. The guidelines shall  
5 be published in the Pennsylvania Bulletin. The guidelines shall  
6 not be subject to review pursuant to section 205 of the act of  
7 July 31, 1968 (P.L.769, No.240), referred to as the Commonwealth  
8 Documents Law, sections 204(b) and 301(10) of the act of October  
9 15, 1980 (P.L.950, No.164), known as the "Commonwealth Attorneys  
10 Act," or the act of June 25, 1982 (P.L.633, No.181), known as  
11 the "Regulatory Review Act," and shall be effective for a period  
12 of not more than two years from the effective date of this  
13 section. After the expiration of the two-year period, the  
14 guidelines shall expire and shall be replaced by regulations  
15 which shall have been promulgated, adopted and published as  
16 provided by law.

17 Section 3. Section 6 of the act is amended to read:

18 Section 6. Proof of Claim.--Each claim shall include  
19 reasonable proof of household income, the size and nature of the  
20 property claimed as a homestead and the rent or tax receipt, or  
21 other proof that the real property taxes on the homestead have  
22 been paid, or rent in connection with the occupancy of a  
23 homestead has been paid[.] or, in the case of a claim under  
24 section 5.1 of this act, a copy of the unpaid tax notice. If the  
25 claimant is a widow, or widower, a declaration of such status in  
26 such manner as prescribed by the Secretary of Revenue shall be  
27 included. Proof that a claimant is eligible to receive  
28 disability benefits under the Federal Social Security Act shall  
29 constitute proof of disability under this act. No person who has  
30 been found not to be disabled by the social security

1 administration shall be granted a rebate or dividend under this  
2 act[.] or assistance under section 5.1 of this act. A claimant  
3 not covered under the Federal Social Security Act shall be  
4 examined by a physician designated by the department and such  
5 status determined using the same standards used by the social  
6 security administration. [It] In the case of a claim for a real  
7 property tax or rent rebate, it shall not be necessary that such  
8 taxes or rent were paid directly by the claimant: Provided, That  
9 the rent or taxes have been paid when the claim is filed. The  
10 first claim filed shall include proof that the claimant or his  
11 spouse was age sixty-five or over or fifty years or over in the  
12 case of a widow, or widower, during the calendar year in which  
13 real property taxes or rent were due and payable.

14 Section 4. This act shall apply to the tax year beginning  
15 January 1, 1998, and each tax year thereafter.

16 Section 5. This act shall take effect in 60 days.