

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1855 Session of  
2009

INTRODUCED BY SEIP, BELFANTI, BEYER, BRADFORD, BRENNAN, BROWN,  
BURNS, CALTAGIRONE, COHEN, CUTLER, DENLINGER, DERMODY,  
FABRIZIO, FREEMAN, GALLOWAY, GEORGE, GILLESPIE, GOODMAN,  
GRUCELA, HALUSKA, HARKINS, HORNAMAN, HOUGHTON, JOSEPHS,  
KESSLER, KILLION, KORTZ, LENTZ, MCGEEHAN, MCILVAINE SMITH,  
MELIO, MILNE, MUNDY, MURT, PALLONE, PASHINSKI, PAYTON,  
PHILLIPS, READSHAW, SAINATO, SCAVELLO, SIPTROTH, K. SMITH,  
STURLA, SWANGER, VULAKOVICH, WHITE, YOUNGBLOOD AND SOLOBAY,  
JULY 16, 2009

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JULY 16, 2009

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," providing for direct payment  
11 waiver.

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

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

17 Section 1304.1. Direct payment waiver.

18 (a) Waiver.--Claimants may apply for a waiver to the  
19 requirements of section 1304 under this section. Upon approval

1 by the department, the waiver will allow for the rebate provided  
2 under section 1304 to be paid directly to the school district or  
3 its tax collection agent to satisfy the tax burden of the waiver  
4 recipient, even if the waiver recipient has not paid all  
5 property taxes due for the previous year.

6 (b) Eligibility.--In order to be eligible for the waiver  
7 under subsection (a), claimants shall meet the criteria listed  
8 under section 1306(a)(1) and (3).

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