

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 442 Session of 2023

INTRODUCED BY MAKO, FLOOD, McNEILL, STAATS, ECKER, GUENST, SMITH  
AND ZIMMERMAN, MARCH 15, 2023

REFERRED TO COMMITTEE ON FINANCE, MARCH 15, 2023

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, providing for additional rebate.

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 1314. Additional rebate.

18 (a) Rebate.--In addition to any other property tax rebate or  
19 relief provided under this act, there shall be an additional  
20 \$5,000 rebate to claimants who earned less than \$60,000 in the  
21 previous calendar year.

22 (b) Funding.--This rebate shall be funded with the money in

1 the Senior Citizen Additional Property Tax Rebate Fund.

2 (c) Notice.--For the purpose of implementing this section,  
3 the department shall submit a notice to the Legislative  
4 Reference Bureau for publication in the Pennsylvania Bulletin  
5 upon the establishment of the Senior Citizen Additional Property  
6 Tax Rebate Fund.

7 Section 2. This act shall take effect as follows:

8 (1) The following shall take effect immediately:

9 (i) The addition of section 1314(c) of the act.

10 (ii) This section.

11 (2) The remainder of this act shall take effect on the  
12 date of the publication of the notice under section 1314(c)  
13 of the act.