

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1100 Session of 2023

INTRODUCED BY SAMUELSON, KIM, SMITH-WADE-EL, HILL-EVANS, MADDEN, DELLOSO, GALLAGHER, FREEMAN, CAUSER, RABB, HANBIDGE, CEPEDA-FREYTIZ, DONAHUE, SALISBURY, VENKAT, TAKAC, PIELLI, McNEILL, SANCHEZ, KAZEEM, BENHAM, MADSEN, SCHLOSSBERG, WAXMAN, PROBST, NEILSON, HARKINS, MERSKI, CONKLIN, STURLA, WEBSTER, SHUSTERMAN, ABNEY, MAYES, SAPPEY, D. MILLER, ISAACSON, ROZZI, FLEMING, BRENNAN, KHAN, SCOTT, KINKEAD, OTTEN, BOYLE, T. DAVIS, BOROWSKI, PISCIOTTANO, BURGOS, DALEY, MULLINS, BELLMON, SOLOMON, VITALI, STEELE, MALAGARI, R. MACKENZIE, GUENST, PARKER, GERGELY, WARREN, FIEDLER, HOHENSTEIN, GIRAL, D. WILLIAMS, BRIGGS, O'MARA, YOUNG, PASHINSKI, SCHWEYER, HOWARD, McCLINTON, SIEGEL, INNAMORATO, MUNROE, BURNS, HADDOCK, CERRATO, KENYATTA AND CURRY, MAY 3, 2023

REFERRED TO COMMITTEE ON FINANCE, MAY 3, 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 tax relief in cities of the
 11 first class, further providing for supplemental senior
 12 citizen tax reduction; and, in senior citizens property tax
 13 and rent rebate assistance, further providing for property
 14 tax and rent rebate and for filing of claim.

15 The General Assembly of the Commonwealth of Pennsylvania
 16 hereby enacts as follows:

17 Section 1. Section 704(a) of the act of June 27, 2006 (1st
 18 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, is

1 amended by adding a paragraph to read:

2 Section 704. Supplemental senior citizen tax reduction.

3 (a) Eligibility.--Beginning in the first year in which a
4 payment under section 505(b) is made and each year thereafter,
5 the following apply:

6 * * *

7 (3) The household income limit contained in paragraph
8 (1) shall be increased by a percentage equal to the
9 percentage change in the Consumer Price Index for All Urban
10 Consumers statistics published by the United States Bureau of
11 Labor Statistics. Any increase shall be rounded to the
12 nearest \$10. The percentage change shall be determined by
13 comparison of the figure for the previous July, with that of
14 the current July figure. If the Consumer Price Index declines
15 for a given period, the household income limit shall be
16 unchanged for that year. The Secretary of Revenue shall,
17 within 10 days following the determination, transmit notice
18 of the determination to the Legislative Reference Bureau for
19 publication in the next available issue of the Pennsylvania
20 Bulletin.

21 * * *

22 Section 2. Section 1304(a) and 1305 heading, (c) and (e) of
23 the act are amended to read:

24 Section 1304. Property tax; and rent rebate.

25 (a) Schedule of rebates.--

26 (1) [The amount of any claim for property tax rebate or
27 rent rebate in lieu of property taxes for real property taxes
28 or rent due and payable during calendar years 1985 through
29 2005 shall be determined in accordance with the following
30 schedule:]

1 Percentage of Real Property Taxes or

2 Rent Rebate in Lieu of

3 Household Income

Property Taxes Allowed as Rebate

4	\$ 0 - \$ 4,999	100%
5	5,000 - 5,499	100
6	5,500 - 5,999	90
7	6,000 - 6,499	80
8	6,500 - 6,999	70
9	7,000 - 7,499	60
10	7,500 - 7,999	50
11	8,000 - 8,499	40
12	8,500 - 8,999	35
13	9,000 - 9,999	25
14	10,000 - 11,999	20
15	12,000 - 12,999	15
16	13,000 - 15,000	10]

17 (Reserved).

18 (2) The following apply:

19 (i) The base amount of any claim for property tax
 20 rebate for real property taxes due and payable during
 21 calendar year [~~2006~~] 2023 and thereafter shall be
 22 determined in accordance with the following schedule:

23	Household Income	Amount of Real Property Taxes
24		Allowed as Rebate
25	\$ 0 - \$ 8,000	[\$650] <u>\$1,000</u>
26	8,001 - 15,000	[500] <u>770</u>
27	15,001 - 18,000	[300] <u>460</u>
28	18,001 - [35,000]	[250] <u>380</u>
29	<u>45,000</u>	

30 (ii) The supplemental amount for a claimant with a

1 household income equal to or less than \$30,000 and an
 2 eligible claim for property tax rebate for real property
 3 taxes due and payable during the calendar year preceding
 4 the first year in which a payment under section 505(b) is
 5 made and each year thereafter and whose real property
 6 taxes exceed 15% of the claimant's household income shall
 7 be equal to 50% of the base amount determined under
 8 subparagraph (i). A claimant who is a resident of a city
 9 of the first class, a city of the second class A or a
 10 school district of the first class A shall be ineligible
 11 for the supplemental amount under this subparagraph.

12 (3) The amount of any claim for rent rebate in lieu of
 13 property taxes for rent due and payable during calendar year
 14 [2006] 2023 and thereafter shall be determined in accordance
 15 with the following:

Household Income	Amount of Rent Rebate in Lieu of Property Taxes Allowed as Rebate
\$ 0 - \$ 8,000	[\$650] \$1,000
8,001 - 15,000	[500] 770
<u>15,001 - 18,000</u>	460
<u>18,001 - 45,000</u>	380

23 (4) The household income limits contained in paragraphs
 24 (2) (i) and (ii) and (3) shall be increased by a percentage
 25 equal to the percentage change in the Consumer Price Index
 26 for All Urban Consumers statistics published by the United
 27 States Bureau of Labor Statistics. Any increase shall be
 28 rounded to the nearest \$10. The percentage change shall be
 29 determined by comparison of the figure for the previous July,
 30 with that of the current July figure. If the Consumer Price

1 Index declines for a given period, the household income limit
2 shall be unchanged for that year. The secretary shall, within
3 10 days following the determination, transmit notice of the
4 determination to the Legislative Reference Bureau for
5 publication in the next available issue of the Pennsylvania
6 Bulletin.

7 * * *

8 Section 1305. Filing and payment of claim.

9 * * *

10 (c) Payments from State Lottery Fund.--[Except as provided
11 under subsection (e) (3), no reimbursement on a claim shall be
12 made from the State Lottery Fund earlier than the day following
13 the 30th day of June provided in this chapter on which that
14 claim may be filed with the department.] Reimbursement on a
15 claim may be made at any time after a claim is filed and
16 approved.

17 * * *

18 [(e) Claim for calendar year 2019.--

19 (1) Except as provided under subsection (b) and
20 paragraph (2), a claim for property tax or rent rebate for
21 calendar year 2019 may be filed with the department on or
22 before December 31, 2020.

23 (2) The secretary shall expedite a claim satisfying the
24 eligibility requirements under this chapter for calendar year
25 2019 which had a calendar year 2018 claim approved for
26 reimbursement.

27 (3) If funds are available, a reimbursement on a claim
28 for calendar year 2019 may be made from the State Lottery
29 Fund immediately.]

30 Section 3. This act shall take effect in 60 days.