
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1896 Session of
2023

INTRODUCED BY CEPEDA-FREYTIZ, SAMUELSON, MADDEN, GALLAGHER,
VENKAT, SANCHEZ, MAYES, BURGOS, BOROWSKI, KAZEEM, DONAHUE,
CIRESI, FIEDLER, SMITH-WADE-EL, PARKER, MAJOR AND HILL-EVANS,
DECEMBER 11, 2023

REFERRED TO COMMITTEE ON FINANCE, DECEMBER 11, 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, further providing for filing and
12 payment of claim.

13 Amending the act of August 26, 1971 (P.L.351, No.91), entitled
14 "An act providing for a State Lottery and administration
15 thereof; authorizing the creation of a State Lottery
16 Commission; prescribing its powers and duties; disposition of
17 funds; violations and penalties therefor; exemption of prizes
18 from State and local taxation and making an appropriation,"
19 in State Lottery, further providing for disposition of funds.

20 The General Assembly of the Commonwealth of Pennsylvania

21 hereby enacts as follows:

22 Section 1. Section 1305(a) and (c) of the act of June 27,
23 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer

24 Relief Act, are amended to read:

25 Section 1305. Filing and payment of claim.

1 (a) General rule.--Except as otherwise provided in
2 subsection (b), a claim for property tax or rent rebate [shall]
3 must be filed with the department on or before the 30th day of
4 June of the year next succeeding the end of the calendar year in
5 which real property taxes or rent was due and payable[.], and
6 the department shall pay the claim in accordance with this
7 section.

8 * * *

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

14 * * *

15 Section 2. Section 311 of the act of August 26, 1971
16 (P.L.351, No.91), known as the State Lottery Law, is amended by
17 adding a subsection to read:

18 Section 311. Disposition of funds.

19 * * *

20 (c) Payments from State Lottery Fund.--The Department of
21 Revenue shall, as soon as practicable, pay from the State
22 Lottery Fund a claim that is filed and approved by the
23 secretary.

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