

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 461

Session of
1987

INTRODUCED BY FOX, PETRONE, TRELLO, J. TAYLOR, CAPPABIANCA,
BOYES, JOHNSON, J. L. WRIGHT, DONATUCCI, DAVIES, KOSINSKI,
CAWLEY, GEIST, VEON, HALUSKA, NAHILL, ANGSTADT, HAGARTY,
DISTLER, BELFANTI, COHEN, GRUPPO, CIVERA, GANNON, PERZEL,
E. Z. TAYLOR, HERMAN, LaGROTTA, REBER, SEVENTY, WOGAN,
BALDWIN, STEWART, LASHINGER, PETRARCA, FISCHER, KENNEY,
RAYMOND, SEMMEL, ACOSTA, DeLUCA, O'BRIEN, BUNT, MAYERNIK,
STABACK, REBER AND CORNELL, FEBRUARY 25, 1987

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 25, 1987

AN ACT

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

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

15 Section 1. Section 4(a.1) of the act of March 11, 1971
16 (P.L.104, No.3), known as the Senior Citizens Rebate and
17 Assistance Act, reenacted and amended June 16, 1975 (P.L.7,
18 No.4) and amended July 11, 1985 (P.L.207, No.53), is amended and
19 subsection (a.2) is amended by adding a clause to read:

20 Section 4. Property Tax; Rent Rebate and Inflation Cost.--

1 (a.1) (1) The amount of any claim for property tax rebate
2 or rent rebate in lieu of property taxes for real property taxes
3 or rent due and payable during calendar years 1981, 1982, 1983
4 and 1984 shall be determined in accordance with the following
5 schedule:

Household Income	Percentage of Real Property Taxes or Rent Rebate in Lieu of	
	Property Taxes Allowed as Rebate	
\$ 0 - \$4,999	100%	
5,000 - 5,999	80	
6,000 - 6,999	60	
7,000 - 7,999	40	
8,000 - 8,999	20	
9,000 - 11,999	10	

15 (2) The amount of any claim for property tax rebate or rent
16 rebate in lieu of property taxes for real property taxes or rent
17 due and payable during calendar [year 1985 and thereafter] years
18 1985 and 1986 shall be determined in accordance with the
19 following schedule:

Household Income	Percentage of Real Property Taxes or Rent Rebate in Lieu of	
	Property Taxes Allowed as Rebate	
\$ 0 - \$4,999	100%	
5,000 - 5,499	100	
5,500 - 5,999	90	
6,000 - 6,499	80	
6,500 - 6,999	70	
7,000 - 7,499	60	
7,500 - 7,999	50	
8,000 - 8,499	40	

1	8,500 - 8,999	35
2	9,000 - 9,999	25
3	10,000 - 11,999	20
4	12,000 - 12,999	15
5	13,000 - 15,000	10

6 (3) The amount of any claim for property tax rebate or rent
7 rebate in lieu of property taxes for real property taxes or rent
8 due and payable during calendar year 1987 and thereafter shall
9 be determined in accordance with the following schedule:

10		<u>Percentage of Real</u>
11		<u>Property Taxes or</u>
12		<u>Rent Rebate in Lieu</u>
13	<u>Household Income</u>	<u>of Property Taxes</u>
14	<u>Single Persons</u>	<u>Married Persons</u> <u>Allowed as Rebate</u>
15	<u>\$ 0 - \$4,999</u>	<u>\$ 0 - \$6,999</u> <u>100%</u>
16	<u> 5,000 - 5,499</u>	<u> 7,000 - 7,499</u> <u>100</u>
17	<u> 5,500 - 5,999</u>	<u> 7,500 - 7,999</u> <u> 90</u>
18	<u> 6,000 - 6,499</u>	<u> 8,000 - 8,499</u> <u> 80</u>
19	<u> 6,500 - 6,999</u>	<u> 8,500 - 8,999</u> <u> 70</u>
20	<u> 7,000 - 7,499</u>	<u> 9,000 - 9,499</u> <u> 60</u>
21	<u> 7,500 - 7,999</u>	<u> 9,500 - 9,999</u> <u> 50</u>
22	<u> 8,000 - 8,499</u>	<u>10,000 - 10,999</u> <u> 40</u>
23	<u> 8,500 - 8,999</u>	<u>11,000 - 11,999</u> <u> 35</u>
24	<u> 9,000 - 9,999</u>	<u>12,000 - 13,999</u> <u> 25</u>
25	<u>10,000 - 11,999</u>	<u>14,000 - 15,999</u> <u> 20</u>
26	<u>12,000 - 12,999</u>	<u>16,000 - 17,999</u> <u> 15</u>
27	<u>13,000 - 15,000</u>	<u>18,000 - 20,000</u> <u> 10</u>

28 (a.2) * *

29 *

30 (3) To all claimants eligible for a property tax or rent

1 rebate pursuant to subsection (a.1)(3),
2 there shall be paid an inflation dividend determined
3 in accordance with the following schedule:

<u>Household Income</u>		<u>Dividend</u>
<u>Single Persons</u>	<u>Married Persons</u>	
<u>\$ 0 - \$4,999</u>	<u>\$ 0 - \$6,999</u>	<u>\$125</u>
<u>5,000 - 5,499</u>	<u>7,000 - 7,499</u>	<u>100</u>
<u>5,500 - 5,999</u>	<u>7,500 - 7,999</u>	<u>100</u>
<u>6,000 - 6,499</u>	<u>8,000 - 8,499</u>	<u>75</u>
<u>6,500 - 6,999</u>	<u>8,500 - 8,999</u>	<u>75</u>
<u>7,000 - 7,499</u>	<u>9,000 - 9,499</u>	<u>60</u>
<u>7,500 - 7,999</u>	<u>9,500 - 9,999</u>	<u>60</u>
<u>8,000 - 8,499</u>	<u>10,000 - 10,999</u>	<u>45</u>
<u>8,500 - 8,999</u>	<u>11,000 - 11,999</u>	<u>45</u>
<u>9,000 - 9,999</u>	<u>12,000 - 13,999</u>	<u>30</u>
<u>10,000 - 11,999</u>	<u>14,000 - 15,999</u>	<u>30</u>
<u>12,000 - 12,999</u>	<u>16,000 - 17,999</u>	<u>30</u>
<u>13,000 - 15,000</u>	<u>18,000 - 20,000</u>	<u>20</u>

19 * * *

20 Section 2. This act shall take effect immediately.