

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2737 Session of
2000

INTRODUCED BY HABAY, DeLUCA, LAUGHLIN, HENNESSEY, JAMES,
READSHAW, VAN HORNE AND PIPPY, SEPTEMBER 26, 2000

REFERRED TO COMMITTEE ON URBAN AFFAIRS, SEPTEMBER 26, 2000

AN ACT

1 Amending the act of July 28, 1953 (P.L.723, No.230), entitled,
2 as amended, "An act relating to counties of the second class
3 and second class A; amending, revising, consolidating and
4 changing the laws relating thereto," further providing for
5 age and income limitations for tax relief; and providing a
6 phase-in period for tax increases.

7 The General Assembly of the Commonwealth of Pennsylvania
8 hereby enacts as follows:

9 Section 1. Section 3171-B of the act of July 28, 1953
10 (P.L.723, No.230), known as the Second Class County Code,
11 amended or added December 22, 1993 (P.L.529, No.77) and December
12 21, 1998 (P.L.1080, No.146), is amended to read:

13 Section 3171-B. Tax Relief.--(a) (1) The county and the
14 city shall utilize the disbursements received from the State
15 Treasurer under section 3157-B(b) in the first full calendar
16 year in which the disbursements are received for the reduction
17 of local taxes.

18 (2) Effective January 1 of the first full calendar year in
19 which disbursements are received pursuant to section 3157-B(b),

1 the county and the city shall repeal any tax imposed upon
2 personal property.

3 (3) Effective January 1 of the first full calendar year in
4 which disbursements are received pursuant to section 3157-B(b),
5 the city shall reduce to an amount not to exceed five per centum
6 (5%) the tax on admissions to places of amusement, athletic
7 events and the like and on motion picture theaters.

8 (4) The county and the city shall utilize all or a portion
9 of revenues remaining from disbursements received pursuant to
10 section 3157-B(b) after reducing taxes as provided by clauses
11 (1) and (2) for the implementation of either or both of the
12 following:

13 (i) programs under the act of December 13, 1988 (P.L.1190,
14 No.146), known as the "First and Second Class County Property
15 Tax Relief Act"; or

16 (ii) a program for property tax rebate or rent rebate in
17 lieu of property taxes modeled by the county or city after the
18 act of March 11, 1971 (P.L.104, No.3), known as the "Senior
19 Citizens Rebate and Assistance Act," for longtime senior citizen
20 owner occupants of personal residences. Property eligible for
21 tax relief under this clause shall be limited to a primary
22 personal residence owned by:

23 (A) a single person [age 62] 60 years of age or older [or
24 by];

25 (B) married persons if either spouse is [62] 60 years of age
26 or older[.]; or

27 (C) a widow or widower 45 years of age or older.

28 Tax relief provided pursuant to this clause shall be limited to
29 persons whose income as defined under the act of March 11, 1971
30 (P.L.104, No.3), known as the "Senior Citizens Rebate and

1 Assistance Act," does not exceed [twenty-five thousand dollars
2 (\$25,000)] thirty thousand dollars (\$30,000).

3 (b) (1) Municipalities other than the county and the city
4 shall utilize at least two-thirds of the disbursements received
5 under section 3157-B(b) in the first full calendar year in which
6 the disbursements are received for the reduction of local taxes.

7 (2) Municipalities other than the county and the city shall
8 utilize all or a portion of disbursements received for the
9 purpose of reducing local taxes for the implementation of
10 programs for real property tax relief as provided by subsection
11 (a)(4).

12 (3) Municipalities in counties of the second class, other
13 than the county and the city, which do not impose a tax upon
14 personal property on the effective date of this amendatory act
15 are prohibited from imposing such a tax thereafter.

16 (c) The county and the city and other municipalities shall
17 be required to phase in any real property tax increase over a
18 ten-year period, if, after a reassessment of property taxes, the
19 tax increase is more than a twenty-five per centum (25%)
20 increase in tax from the previous year. This subsection shall
21 apply to the real property of persons or families whose income
22 does not exceed one hundred fifty per centum (150%) of the
23 applicable Federal poverty threshold regardless of age.

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