

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2949 Session of
2004

INTRODUCED BY REICHLEY, RUBLEY, MANN, FAIRCHILD, ADOLPH, ALLEN,
BAKER, BALDWIN, BARRAR, BELFANTI, BOYD, CAPPELLI, CASORIO,
CAUSER, CAWLEY, S. E. CORNELL, CRAHALLA, DALEY, DALLY,
DENLINGER, DeLUCA, FABRIZIO, FRANKEL, GEORGE, GILLESPIE,
GINGRICH, GOODMAN, GRUCELA, HANNA, HARRIS, HORSEY, KOTIK,
LAUGHLIN, LEACH, MACKERETH, MAJOR, MARKOSEK, MCGILL, MUNDY,
MUSTIO, O'NEILL, PETRARCA, PICKETT, READSHAW, REED, SATHER,
SCAVELLO, SCRIMENTI, B. SMITH, SOLOBAY, E. Z. TAYLOR, THOMAS,
TIGUE, WEBER, WILT, ZUG, YUDICHAK AND BROWNE,
NOVEMBER 9, 2004

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 9, 2004

AN ACT

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

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. Section 4(a.1) of the act of March 11, 1971
14 (P.L.104, No.3), known as the Senior Citizens Rebate and
15 Assistance Act, reenacted and amended December 21, 1979
16 (P.L.570, No.131) and amended July 11, 1985 (P.L.207, No.53), is
17 amended to read:

18 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]
18 through calendar year 2004 shall be determined in accordance
19 with the 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 2005 and thereafter, except
9 as adjusted under paragraph (4), shall be determined in
10 accordance with the following schedule:

11	<u>Percentage of Real Property Taxes</u>	
12	<u>Household Income</u>	<u>Allowed as Rebate</u>
13	<u>\$ 0 - \$11,999</u>	<u>100%</u>
14	<u>12,000 - 12,499</u>	<u>90</u>
15	<u>12,500 - 12,999</u>	<u>80</u>
16	<u>13,000 - 13,499</u>	<u>70</u>
17	<u>13,500 - 13,999</u>	<u>60</u>
18	<u>14,000 - 14,499</u>	<u>50</u>
19	<u>14,500 - 14,999</u>	<u>40</u>
20	<u>15,000 - 15,499</u>	<u>35</u>
21	<u>15,500 - 15,999</u>	<u>25</u>
22	<u>16,000 - 16,499</u>	<u>20</u>
23	<u>16,500 - 16,999</u>	<u>15</u>
24	<u>17,000 - 17,500</u>	<u>10</u>

25 (4) Beginning January 1, 2006, and continuing annually
26 thereafter, the department shall determine whether Federal law
27 provides an increase in the average monthly Social Security
28 benefit from the previous year. The department shall calculate
29 the increase as a percentage and adjust the household income
30 amounts in the schedule set forth under paragraph (3) with a

1 corresponding increase, provided that the household income level
2 for the percentage rebate of one hundred per cent shall begin at
3 zero dollars (\$0). If the amount of the corresponding increase
4 is not a multiple of ten dollars (\$10), the department shall
5 round the amount to the next higher multiple of ten dollars
6 (\$10). The department shall publish the adjusted schedule each
7 year as a notice in the Pennsylvania Bulletin.

8 * * *

9 Section 2. This act shall take effect immediately.