

AMENDMENTS TO HOUSE BILL NO. 504 (As amended by A01564)

Sponsor: REPRESENTATIVE HARPER

Printer's No. 561

1 Amend Bill, page 1, lines 1 through 35; pages 2 through 21,
2 lines 1 through 51; page 22, lines 1 through 43 (A01564), by
3 striking out all of said lines on said pages and inserting

4 Amend Bill, page 1, line 11, by removing the period after
5 "timbering" and inserting
6 ; establishing the Senior Citizen Property Tax Rent Rebate Act;
7 and repealing provisions relating to the Taxpayer Relief Act.

8 Amend Bill, page 7, line 10, by striking out all of said line
9 and inserting

10 Section 2. The act is amended by adding an article to read:

11 ARTICLE XVI

12 SENIOR CITIZEN PROPERTY TAX RENT REBATE

13 PART I

14 PRELIMINARY PROVISIONS

15 Section 1601. Short title of article.

16 This article shall be known and may be cited as the Senior
17 Citizen Property Tax Rent Rebate Act.

18 Section 1602. Definitions.

19 The following words and phrases when used in this article
20 shall have the meanings given to them in this section unless the
21 context clearly indicates otherwise:

22 "Board." The Board of Finance and Revenue of the
23 Commonwealth.

24 "Claimant." A person who files a claim for property tax
25 rebate or rent rebate in lieu of property taxes and:

26 (1) was at least 65 years of age or whose spouse, if a
27 member of the household, was at least 65 years of age during
28 a calendar year in which real property taxes or rent were due
29 and payable;

30 (2) was a widow or widower and was at least 50 years of
31 age during a calendar year or part thereof in which real
32 property taxes or rent were due and payable; or

33 (3) was a person with permanent disabilities 18 years of
34 age or older during a calendar year or part thereof in which
35 the real property taxes or rent were due and payable.

36 "Department." The Department of Revenue of the Commonwealth.

37 "Homestead." A dwelling, whether owned or rented, and so

1 much of the land surrounding it as is reasonably necessary for
2 the use of the dwelling as a home which is occupied by a
3 claimant. The term includes, but is not limited to:

4 (1) Premises occupied by reason of ownership or lease in
5 a cooperative housing corporation.

6 (2) Mobile homes which are assessed as realty for local
7 property tax purposes and the land, if owned or rented by the
8 claimant, upon which the mobile home is situated, and other
9 similar living accommodations.

10 (3) A part of a multidwelling or multipurpose building
11 and a part of the land upon which it is built.

12 (4) Premises occupied by reason of the claimant's
13 ownership or rental of a dwelling located on land owned by a
14 nonprofit incorporated association, of which the claimant is
15 a member, if the claimant is required to pay a pro rata share
16 of the property taxes levied against the association's land.

17 (5) Premises occupied by a claimant if the claimant is
18 required by law to pay a property tax by reason of the
19 claimant's ownership or rental, including a possessory
20 interest, in the dwelling, the land or both. An owner
21 includes a person in possession under a contract of sale,
22 deed of trust, life estate, joint tenancy or tenancy in
23 common or by reason of statutes of descent and distribution.

24 "Household income." All income received by a claimant and
25 the claimant's spouse while residing in the homestead during the
26 calendar year for which a rebate is claimed.

27 "Income." All income from any source, including, but not
28 limited to:

29 (1) Salaries, wages, bonuses, commissions, income from
30 self-employment, alimony, support money, cash public
31 assistance and relief.

32 (2) The gross amount of any pensions or annuities,
33 including railroad retirement benefits for calendar years
34 prior to 1999 and 50% of railroad retirement benefits for
35 calendar years 1999 and thereafter.

36 (3) (i) All benefits received under the Social Security
37 Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except
38 Medicare benefits, for calendar years prior to 1999, and
39 50% of all benefits received under the Social Security
40 Act, except Medicare benefits, for calendar years 1999
41 and thereafter.

42 (ii) Notwithstanding any other provision of this
43 article to the contrary, persons who, as of December 31,
44 2012, are eligible for the property tax or rent rebate
45 shall remain eligible if the household income limit is
46 exceeded due solely to a Social Security cost-of-living
47 adjustment.

48 (iii) Eligibility in the property tax and rent
49 rebate program pursuant to subparagraph (ii) shall expire
50 on December 31, 2016.

51 (4) All benefits received under State unemployment

1 insurance laws and veterans' disability payments.

2 (5) All interest received from the Federal or any state
3 government or any instrumentality or political subdivision
4 thereof.

5 (6) Realized capital gains and rentals.

6 (7) Workers' compensation.

7 (8) The gross amount of loss of time insurance benefits,
8 life insurance benefits and proceeds, except the first \$5,000
9 of the total of death benefit payments.

10 (9) Gifts of cash or property, other than transfers by
11 gift between members of a household, in excess of a total
12 value of \$300.

13 The term does not include surplus food or other relief in kind
14 supplied by a governmental agency, property tax or rent rebate
15 or inflation dividend.

16 "Person with permanent disabilities." A person who is unable
17 to engage in any substantial gainful activity by reason of any
18 medically determinable physical or mental impairment which can
19 be expected to continue indefinitely, except as provided in
20 section 1621(b) (3) and (c).

21 "Real property taxes." All taxes on a homestead, exclusive
22 of municipal assessments, delinquent charges and interest, due
23 and payable during a calendar year.

24 "Rent rebate in lieu of property taxes." Twenty percent of
25 the gross amount actually paid in cash or its equivalent in any
26 calendar year to a landlord in connection with the occupancy of
27 a homestead by a claimant, irrespective of whether such amount
28 constitutes payment solely for the right of occupancy or
29 otherwise.

30 "Secretary." The Secretary of Revenue of the Commonwealth.

31 "Taxpayer Relief Act." The act of June 27, 2006 (1st
32 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act.

33 "Widow" or "widower." The surviving wife or the surviving
34 husband, as the case may be, of a deceased individual and who
35 has not remarried except as provided in section 1621(b) (3) and
36 (c).

37 Section 1603. Senior Citizen Property Tax Rebate Fund.

38 (a) Establishment.--The Senior Citizen Property Tax Rebate
39 Fund is established as a special fund in the State Treasury.
40 The fund shall not lapse.

41 (b) Purpose.--Money in the fund shall be utilized for senior
42 citizen property tax rebates as established in Part III.

43 (c) Deposits into the fund.--Funds generated by the tax
44 under section 1602 shall be deposited into the fund.

45 PART II

46 ADDITIONAL SALES AND USE TAX

47 Section 1611. Additional sales and use tax imposed.

48 (a) Additional taxation.--The tax imposed by this section
49 shall be in addition to any tax imposed under Article II or II-
50 B, section 503 of the act of June 5, 1991 (P.L.9, No.6), known
51 as the Pennsylvania Intergovernmental Cooperation Authority Act

1 for Cities of the First Class, or section 3152-B of the act of
2 July 28, 1953 (P.L.73, No.230), known as the Second Class County
3 Code. The provisions of Article II shall apply to the tax
4 imposed by this section.

5 (b) Sales tax.--Beginning January 1, 2016, there is imposed
6 a tax upon each separate sale at retail of tangible personal
7 property or services. The tax under this subsection shall be
8 imposed upon the purchase price. The tax shall be collected by
9 the vendor from the purchaser and shall be paid over to the
10 Commonwealth in the same manner as provided in Article II.

11 (c) Use tax.--Beginning January 1, 2016, there is imposed a
12 tax upon the use of tangible personal property purchased at
13 retail and on services purchased at retail. The tax under this
14 subsection shall be imposed upon the purchase price. The tax
15 shall be paid over to the Commonwealth by the person who makes
16 such use. The tax imposed under this subsection shall not be
17 paid over to the Commonwealth by any person who has paid the tax
18 imposed under subsection (b) or has paid the tax imposed under
19 this subsection to the vendor with respect to such use.

20 (d) Hotel tax.--Beginning January 1, 2016, there is imposed
21 an excise tax on the rent upon every occupancy of a room or
22 rooms in a hotel, as defined in Article II. The tax shall be
23 collected by the operator or owner from the occupant and paid
24 over to the Commonwealth.

25 (e) Rate.--The tax imposed by subsections (b), (c) and (d)
26 shall be at a rate of 0.5%.

27 (f) Tax computation.--The tax imposed under subsections (b),
28 (c) and (d) shall be computed as follows:

29 (1) If the purchase price is 50¢ or less, no tax shall
30 be collected.

31 (2) If the purchase price is 51¢ or more but less than
32 \$1.51, 1¢ shall be collected.

33 (3) If the purchase price is \$1.51 or more but less than
34 \$2.51, 2¢ shall be collected.

35 (4) If the purchase price is \$2.51 or more but less than
36 \$3.51, 3¢ shall be collected.

37 (5) If the purchase price is \$3.51 or more but less than
38 \$4.51, 4¢ shall be collected.

39 (6) If the purchase price is \$4.51 or more but less than
40 \$5.51, 5¢ shall be collected.

41 (7) If the purchase price is \$5.51 or more but less than
42 \$6.51, 6¢ shall be collected.

43 (8) If the purchase price is \$6.51 or more but less than
44 \$7.51, 7¢ shall be collected.

45 (9) If the purchase price is \$7.51 or more but less than
46 \$8.51, 8¢ shall be collected.

47 (10) If the purchase price is \$8.51 or more but less
48 than \$9.51, 9¢ shall be collected.

49 (11) If the purchase price is \$9.51 or more but less
50 than \$10.01, 10¢ shall be collected.

51 (12) If the purchase price is more than \$10, 0.5% of

1 each \$10 purchase price plus the above bracket charges upon
 2 any fractional part of a \$10 increment shall be collected.
 3 (g) Deposit of tax proceeds.--The department shall deposit
 4 taxes collected under this section in the Senior Citizen
 5 Property Tax Rebate Fund. The amount shall be the sum of taxes
 6 collected under this section and Article II multiplied by a
 7 fraction equal to the rate of tax imposed under this section
 8 divided by the sum of the rate of the tax imposed under this
 9 section and the rate of tax imposed under Article II.

10 (h) Rules and regulations.--The rules and regulations of the
 11 department which are promulgated under Article II or any other
 12 act, shall be applicable to the tax imposed by this section to
 13 the extent that they are applicable to the tax imposed under
 14 Article II.

15 (i) Definitions.--As used in this section, the following
 16 words and phrases shall have the meanings given to them in this
 17 subsection unless the context clearly indicates otherwise:

18 "Purchase price." As defined in Article II.

19 "Sale at retail." As defined in Article II.

20 "Tangible personal property." As defined in Article II.

21 PART III

22 SENIOR CITIZENS PROPERTY TAX

23 AND RENT REBATE ASSISTANCE

24 Section 1621. 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:

<u>Household Income</u>	<u>Percentage of Real Property Taxes or Rent Rebate in Lieu of Property Taxes Allowed as Rebate</u>
<u>\$ 0 - \$ 4,999</u>	<u>100%</u>
<u>5,000 - 5,499</u>	<u>100</u>
<u>5,500 - 5,999</u>	<u>90</u>
<u>6,000 - 6,499</u>	<u>80</u>
<u>6,500 - 6,999</u>	<u>70</u>
<u>7,000 - 7,499</u>	<u>60</u>
<u>7,500 - 7,999</u>	<u>50</u>
<u>8,000 - 8,499</u>	<u>40</u>
<u>8,500 - 8,999</u>	<u>35</u>
<u>9,000 - 9,999</u>	<u>25</u>
<u>10,000 - 11,999</u>	<u>20</u>
<u>12,000 - 12,999</u>	<u>15</u>
<u>13,000 - 15,000</u>	<u>10</u>

49 (2) The following apply:

50 (i) The base amount of any claim for property tax
 51 rebate for real property taxes due and payable during

1 calendar year 2006 through 2016 shall be determined in
2 accordance with the following schedule:

	<u>Amount of Real Property</u>
	<u>Taxes</u>
<u>Household Income</u>	<u>Allowed as Rebate</u>
3 \$ 0 - \$ 8,000	\$650
4 8,001 - 15,000	500
5 15,001 - 18,000	300
6 18,001 - 35,000	250

7 (ii) The supplemental amount for a claimant with a
8 household income equal to or less than \$30,000 and an
9 eligible claim for property tax rebate for real property
10 taxes due and payable during the calendar year preceding
11 the first year in which a payment under section 1625(b)
12 of the Taxpayer Relief Act is made and each year
13 thereafter and whose real property taxes exceed 15% of
14 the claimant's household income shall be equal to 50% of
15 the base amount determined under subparagraph (i). A
16 claimant who is a resident of a city of the first class,
17 a city of the second class A or a school district of the
18 first class A shall be ineligible for the supplemental
19 amount under this subparagraph.

20 (3) The amount of any claim for rent rebate in lieu of
21 property taxes for rent due and payable during calendar year
22 2006 and thereafter shall be determined in accordance with
23 the following:

	<u>Amount of Rent Rebate in</u>
	<u>Lieu of Property Taxes</u>
<u>Household Income</u>	<u>Allowed as Rebate</u>
24 \$ 0 - \$ 8,000	\$650
25 8,001 - 15,000	500

26 (4) The following apply:

27 (i) The base amount of any claim for property tax
28 rebate for real property taxes due and payable during the
29 calendar year 2017 and thereafter shall be determined in
30 accordance with the following schedule:

	<u>Amount of Real Property</u>
	<u>Taxes</u>
<u>Household Income</u>	<u>Allowed as Rebate</u>
31 \$ 0 - \$ 8,000	\$1,700
32 8,001 - 15,000	1,600
33 15,001 - 18,000	1,500
34 18,001 - 35,000	1,400
35 35,001 - 40,000	1,300
36 40,001 - 50,000	1,200

37 (b) Limitations on claims.--

38 (1) No claim through calendar year 2005 shall be allowed
39 if the amount of property tax or rent rebate computed in
40 accordance with this section is less than \$10, and the
41 maximum amount of property tax or rent rebate payable shall
42 not exceed \$500.

1 (2) For calendar year 2006 and thereafter, the maximum
2 amount of property tax or rent rebate in lieu of property
3 taxes payable shall not exceed the lesser of:

4 (i) the amount of a claim under subsection (a)(2) or

5 (3);

6 (ii) the amount of real property taxes actually
7 paid; or

8 (iii) twenty percent of gross rent actually paid.

9 (3) No claim shall be allowed if the claimant is a
10 tenant of an owner of real property exempt from real property
11 taxes.

12 (c) Apportionment and public assistance.--

13 (1) The department shall apportion the real property
14 taxes or rent in accordance with the period or degree of
15 ownership or leasehold or eligibility of the claimant in
16 determining the amount of rebate for which a claimant is
17 eligible if any of the following exist relating to a claim:

18 (i) a homestead is owned or rented and occupied for
19 only a portion of a year or is owned or rented in part by
20 a person who does not meet the qualifications for a
21 claimant, exclusive of any interest owned or leased by a
22 claimant's spouse;

23 (ii) the claimant is a widow or widower who
24 remarries; or

25 (iii) the claimant is a formerly disabled person who
26 is no longer disabled.

27 (2) A claimant who receives public assistance from the
28 Department of Human Services shall not be eligible for rent
29 rebate in lieu of property taxes during those months within
30 which the claimant receives public assistance.

31 (d) Government subsidies.--Rent shall not include subsidies
32 provided by or through a governmental agency.

33 Section 1622. Filing of claim.

34 (a) General rule.--Except as otherwise provided in
35 subsection (b), a claim for property tax or rent rebate shall be
36 filed with the department on or before the 30th day of June of
37 the year next succeeding the end of the calendar year in which
38 real property taxes or rent was due and payable.

39 (b) Exception.--A claim filed after the June 30 deadline
40 until December 31 of such calendar year shall be accepted by the
41 secretary as long as money is available to pay the benefits to
42 the late filing claimant.

43 (c) Payments from State Lottery Fund.--No reimbursement on a
44 claim shall be made from the State Lottery Fund earlier than the
45 day following the 30th day of June provided in this part on
46 which that claim may be filed with the department.

47 (d) Eligibility of claimants.--

48 (1) Only one claimant from a homestead each year shall
49 be entitled to the property tax or rent rebate.

50 (2) If two or more persons are able to meet the
51 qualifications for a claimant, they may determine who the

1 claimant shall be.

2 (3) If they are unable to agree, the department shall
3 determine to whom the rebate is to be paid.

4 Section 1623. Proof of claim.

5 (a) Contents.--Each claim shall include:

6 (1) Reasonable proof of household income.

7 (2) The size and nature of the property claimed as a
8 homestead.

9 (3) The rent, tax receipt or other proof that the real
10 property taxes on the homestead have been paid or rent in
11 connection with the occupancy of a homestead has been paid.

12 (4) If the claimant is a widow or widower, a declaration
13 of such status in such manner as prescribed by the secretary.

14 (b) Proof of disability.--

15 (1) Proof that a claimant is eligible to receive
16 disability benefits under the Social Security Act (49 Stat.
17 620, 42 U.S.C. § 301 et seq.) shall constitute proof of
18 disability under this part.

19 (2) No person who has been found not to be disabled by
20 the Social Security Administration shall be granted a rebate
21 under this part.

22 (3) A claimant not covered under the Social Security Act
23 shall be examined by a physician designated by the department
24 and such status determined using the same standards used by
25 the Social Security Administration.

26 (c) Direct payment of taxes or rent not required.--It shall
27 not be necessary that taxes or rent were paid directly by the
28 claimant if the rent or taxes have been paid when the claim is
29 filed.

30 (d) Proof of age on first claim.--The first claim filed
31 shall include proof that the claimant or the claimant's spouse
32 was at least 65 years of age, or at least 50 years of age in the
33 case of a widow or widower during the calendar year in which
34 real property taxes or rent were due and payable.

35 Section 1624. Incorrect claim.

36 Whenever on audit of a claim the department finds the claim
37 to have been incorrectly determined, it shall redetermine the
38 correct amount of the claim and notify the claimant of the
39 reason for the redetermination and the amount of the corrected
40 claim.

41 Section 1625. Funds for payment of claims.

42 (a) Payment.--Approved claims shall be paid from the State
43 Lottery Fund established by the act of August 26, 1971 (P.L.351,
44 No.91), known as the State Lottery Law.

45 (b) Transfers.--The Secretary of the Budget shall transfer
46 the following amounts from the Property Tax Relief Fund to the
47 State Lottery:

48 (1) Notwithstanding any other provision of law, an
49 amount equal to \$100,000,000 of the total slot machine
50 license fees paid by successful applicants for a Category 1
51 slot machine license under 4 Pa.C.S. § 1209 (relating to slot

1 machine license fee). The transfer under this paragraph shall
2 occur upon deposit in the Property Tax Relief Fund of money
3 derived from the fee from the fourth successful applicant for
4 a Category 1 slot machine license.

5 (2) Notwithstanding any other provision of law, an
6 amount equal to \$100,000,000 of the total slot machine
7 license fees paid by successful applicants for a Category 2
8 slot machine license under 4 Pa.C.S. § 1209. The transfer
9 under this paragraph shall occur upon deposit in the Property
10 Tax Relief Fund of money derived from the fee from the third
11 successful applicant for a Category 2 slot machine license.

12 (3) For fiscal years 2007-2008 and 2008-2009, an amount
13 equal to the sum of approved claims to be paid in each of
14 those fiscal years under section 704 of the Taxpayer Relief
15 Act and section 1621(a)(2)(ii), if any.

16 (4) For fiscal year 2009-2010 and each fiscal year
17 thereafter, all of the following:

18 (i) The difference between the sum of the amount of
19 approved claims to be paid in the next fiscal year under
20 section 1621(a)(2)(i) and (3) and the amount of approved
21 claims paid in fiscal year 2006-2007 under section
22 1621(a)(1).

23 (ii) The sum of the amount of approved claims to be
24 paid in the next fiscal year under section 704 of the
25 Taxpayer Relief Act and section 1621(a)(2)(ii), if any.

26 (5) Beginning in fiscal year 2009-2010 and until the
27 difference between the sum of subparagraphs (i) and (ii) and
28 \$200,000,000 is paid, an amount of not less than \$40,000,000
29 annually or the amount of the difference, whichever is less.
30 All transfers under this paragraph shall be completed no
31 later than four years after the transfer required by
32 paragraph (2).

33 (i) The difference between the sum of the amount of
34 approved claims to be paid in fiscal year 2007-2008 under
35 section 1621(a)(2)(i) and (3) and the amount of approved
36 claims paid in fiscal year 2006-2007 under section
37 1621(a)(1).

38 (ii) The difference between the sum of the amount of
39 approved claims to be paid in fiscal year 2008-2009 under
40 section 1621(a)(2)(i) and (3) and the amount of approved
41 claims paid in fiscal year 2006-2007 under section
42 1621(a)(1).

43 (c) Additional transfers.--Notwithstanding any other
44 provision of law, The Secretary of the Budget shall transfer all
45 money from the Senior Citizen Property Tax Rebate Fund to the
46 State Lottery Fund.

47 Section 1626. Claim forms and rules and regulations.

48 (a) General rule.--Necessary rules and regulations shall be
49 prescribed by a committee consisting of the Secretary of Aging,
50 the Secretary of Revenue and the Secretary of Community and
51 Economic Development. The Secretary of Aging shall serve as the

1 chairman of the committee. The department shall receive all
2 applications, determine the eligibility of claimants, hear
3 appeals, disburse payments and make available suitable forms for
4 the filing of claims.

5 (b) Report to General Assembly.--In addition to any rules
6 and regulations prescribed under subsection (a), the department
7 shall collect the following information and issue a report
8 including such information to the chairman and minority chairman
9 of the Appropriations Committee of the Senate and the chairman
10 and minority chairman of the Appropriations Committee of the
11 House of Representatives by September 30, 2006, and September 30
12 of each year thereafter.

13 (1) The total number of claims which will be paid in the
14 fiscal year in which the report is issued with the
15 information provided by school district, by county and for
16 each household income level under section 1621(a)(2)(i).

17 (2) The total amount of rebates paid in the fiscal year
18 in which the report is issued with the information provided
19 by school district, by county and for each household income
20 level under section 1621(a)(2)(i).

21 Section 1627. Fraudulent claims and conveyances to obtain
22 benefits.

23 (a) Civil penalty.--In any case in which a claim is
24 excessive and was filed with fraudulent intent, the claim shall
25 be disallowed in full, and a penalty of 25% of the amount
26 claimed shall be imposed. The penalty and the amount of the
27 disallowed claim, if the claim has been paid, shall bear
28 interest at the rate of 1.5% per month from the date of the
29 claim until repaid.

30 (b) Criminal penalty.--The claimant and any person who
31 assisted in the preparation or filing of a fraudulent claim
32 commits a misdemeanor of the third degree and, upon conviction,
33 shall be sentenced to pay a fine of not more than \$1,000 or to
34 imprisonment for not more than one year, or both.

35 (c) Disallowance for receipt of title.--A claim shall be
36 disallowed if the claimant received title to the homestead
37 primarily for the purpose of receiving property tax rebate.
38 Section 1628. Petition for redetermination.

39 (a) Right to file.--A claimant whose claim is denied,
40 corrected or otherwise adversely affected by the department may
41 file with the department a petition for redetermination on forms
42 supplied by the department within 90 days after the date of
43 mailing of written notice by the department of such action.

44 (b) Contents.--The petition shall set forth the grounds upon
45 which the claimant alleges that such departmental action is
46 erroneous or unlawful, in whole or part, and shall contain an
47 affidavit or affirmation that the facts contained in the
48 petition are true and correct.

49 (c) Extension of time for filing.--

50 (1) An extension of time for filing the petition may be
51 allowed for cause but may not exceed 120 days.

1 (1) The General Assembly declares that the repeal under
2 paragraph (2) is necessary to effectuate the addition of
3 Article XVI of the act.

4 (2) Chapter 13 of the Taxpayer Relief Act.

5 Section 4. The addition of Part III of Article XVI of the
6 act is a continuation of Chapter 13 of the Taxpayer Relief Act.

7 Except as otherwise provided in Part III of Article XVI of the
8 act, all activities initiated under Chapter 13 of the Taxpayer
9 Relief Act shall continue and remain in full force and effect
10 and may be completed under Part III of Article XVI of the act.

11 Orders, regulations, rules and decisions which were made under
12 Chapter 13 of the Taxpayer Relief Act and which are in effect on
13 the effective date of this section shall remain in full force
14 and effect until revoked, vacated or modified under Part III of
15 Article XVI of the act. Contracts, obligations and collective
16 bargaining agreements entered into under Chapter 13 of the
17 Taxpayer Relief Act are not affected nor impaired by the repeal
18 of Chapter 13 of the Taxpayer Relief Act.

19 Section 5. This act shall take effect as follows:

20 (1) The amendment of section 201(k)(8) and (o)(4)(B) of
21 the act shall take effect in 60 days.

22 (2) The remainder of this act shall take effect
23 immediately.