

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1100 Session of 2023

INTRODUCED BY SAMUELSON, KIM, SMITH-WADE-EL, HILL-EVANS, MADDEN, DELLOSO, GALLAGHER, FREEMAN, CAUSER, RABB, HANBIDGE, CEPEDA-FREYTIZ, DONAHUE, SALISBURY, VENKAT, TAKAC, PIELLI, McNEILL, SANCHEZ, KAZEEM, BENHAM, MADSEN, SCHLOSSBERG, WAXMAN, PROBST, NEILSON, HARKINS, MERSKI, CONKLIN, STURLA, WEBSTER, SHUSTERMAN, ABNEY, MAYES, SAPPEY, D. MILLER, ISAACSON, ROZZI, FLEMING, BRENNAN, KHAN, SCOTT, KINKEAD, OTTEN, BOYLE, T. DAVIS, BOROWSKI, PISCIOTTANO, BURGOS, DALEY, MULLINS, BELLMON, SOLOMON, VITALI, STEELE, MALAGARI, R. MACKENZIE, GUENST, PARKER, GERGELY, WARREN, FIEDLER, HOHENSTEIN, GIRAL, D. WILLIAMS, BRIGGS, O'MARA, YOUNG, PASHINSKI, SCHWEYER, HOWARD, McCLINTON, SIEGEL, INNAMORATO, MUNROE, BURNS, HADDOCK, CERRATO, KENYATTA, CURRY, GUZMAN, KRAJEWSKI, KULIK, KOSIEROWSKI, FRANKEL, KRUEGER, FRIEL AND MATZIE, MAY 3, 2023

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES, MAY 24, 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 STATE FUNDS FORMULA, FURTHER <--
11 PROVIDING FOR CERTIFICATION AND CALCULATION OF MINIMUM AND
12 MAXIMUM MODIFIERS; in tax relief in cities of the first
13 class, further providing for supplemental senior citizen tax
14 reduction; and, in senior citizens property tax and rent
15 rebate assistance, further providing for property tax and
16 rent rebate and for filing of claim.

17 The General Assembly of the Commonwealth of Pennsylvania
18 hereby enacts as follows:

1 ~~Section 1. Section 704(a) of the act of June 27, 2006 (1st <--~~
2 ~~Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, is~~
3 ~~amended by adding a paragraph to read:~~

4 SECTION 1. SECTIONS 503(A) AND 704(A) OF THE ACT OF JUNE 27, <--
5 2006 (1ST SP.SESS., P.L.1873, NO.1), KNOWN AS THE TAXPAYER
6 RELIEF ACT, ARE AMENDED BY ADDING PARAGRAPHS TO READ:

7 SECTION 503. CERTIFICATION; CALCULATION OF MINIMUM AND MAXIMUM
8 MODIFIERS.

9 (A) SECRETARY OF THE BUDGET CERTIFICATION.--

10 * * *

11 (3) FOR THE SCHOOL YEAR THAT BEGINS AFTER JUNE 30, 2023,
12 AND ENDS PRIOR TO JULY 1, 2024, THE SECRETARY OF THE BUDGET
13 SHALL PROVIDE AN ADDITIONAL CERTIFICATION OF THE TOTAL AMOUNT
14 OF REVENUE IN THE FUND ON JUNE 15, 2023. THE CERTIFICATION
15 SHALL INCLUDE ALL OF THE FOLLOWING:

16 (I) THE BALANCE IN THE FUND ON JUNE 15, 2023.

17 (II) THE AMOUNT OF REVENUE THAT IS PROJECTED TO BE
18 DEPOSITED INTO THE FUND FOR THE PERIOD BEGINNING JUNE 16,
19 2023, THROUGH OCTOBER 15, 2023.

20 (III) THE AMOUNT OF REVENUE ENUMERATED IN PARAGRAPH
21 (1)(I)(A)(II).

22 * * *

23 Section 704. Supplemental senior citizen tax reduction.

24 (a) Eligibility.--Beginning in the first year in which a
25 payment under section 505(b) is made and each year thereafter,
26 the following apply:

27 * * *

28 (3) The household income limit contained in paragraph
29 (1) shall be increased by a percentage equal to the
30 percentage change in the Consumer Price Index for All Urban

1 Consumers statistics published by the United States Bureau of
 2 Labor Statistics. Any increase shall be rounded to the
 3 nearest \$10. The percentage change shall be determined by
 4 comparison of the figure for the previous July, with that of
 5 the current July figure. If the Consumer Price Index declines
 6 for a given period, the household income limit shall be
 7 unchanged for that year. The Secretary of Revenue shall,
 8 within 10 days following the determination, transmit notice
 9 of the determination to the Legislative Reference Bureau for
 10 publication in the next available issue of the Pennsylvania
 11 Bulletin.

12 * * *

13 Section 2. Section 1304(a) and 1305 heading, (c) and (e) of
 14 the act are amended to read:

15 Section 1304. Property tax; and rent rebate.

16 (a) Schedule of rebates.--

17 (1) [The amount of any claim for property tax rebate or
 18 rent rebate in lieu of property taxes for real property taxes
 19 or rent due and payable during calendar years 1985 through
 20 2005 shall be determined in accordance with the following
 21 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

1	7,500 - 7,999	50
2	8,000 - 8,499	40
3	8,500 - 8,999	35
4	9,000 - 9,999	25
5	10,000 - 11,999	20
6	12,000 - 12,999	15
7	13,000 - 15,000	10]

8 (Reserved).

9 (2) The following apply:

10 (i) The base amount of any claim for property tax
11 rebate for real property taxes due and payable during
12 calendar year [2006] 2023 and thereafter shall be
13 determined in accordance with the following schedule:

		Amount of Real Property Taxes	
Household Income		Allowed as Rebate	
16	\$ 0 - \$ 8,000	[\$650]	<u>\$1,000</u>
17	8,001 - 15,000	[500]	<u>770</u>
18	15,001 - 18,000	[300]	<u>460</u>
19	18,001 - [35,000]	[250]	<u>380</u>
20	<u>45,000</u>		

21 (ii) The supplemental amount for a claimant with a
22 household income equal to or less than \$30,000 and an
23 eligible claim for property tax rebate for real property
24 taxes due and payable during the calendar year preceding
25 the first year in which a payment under section 505(b) is
26 made and each year thereafter and whose real property
27 taxes exceed 15% of the claimant's household income shall
28 be equal to 50% of the base amount determined under
29 subparagraph (i). A claimant who is a resident of a city
30 of the first class, a city of the second class A or a

1 school district of the first class A shall be ineligible
2 for the supplemental amount under this subparagraph.

3 (3) The amount of any claim for rent rebate in lieu of
4 property taxes for rent due and payable during calendar year
5 [2006] 2023 and thereafter shall be determined in accordance
6 with the following:

7	Amount of Rent Rebate in
8	Lieu of Property Taxes
9	Allowed as Rebate
10	Household Income
	\$ 0 - \$ 8,000 [\$650] <u>\$1,000</u>
11	8,001 - 15,000 [500] <u>770</u>
12	<u>15,001 - 18,000</u> 460
13	<u>18,001 - 45,000</u> 380

14 (4) The household income limits contained in paragraphs
15 (2) (i) and (ii) and (3) shall be increased by a percentage
16 equal to the percentage change in the Consumer Price Index
17 for All Urban Consumers statistics published by the United
18 States Bureau of Labor Statistics. Any increase shall be
19 rounded to the nearest \$10. The percentage change shall be
20 determined by comparison of the figure for the previous July,
21 with that of the current July figure. If the Consumer Price
22 Index declines for a given period, the household income limit
23 shall be unchanged for that year. The secretary shall, within
24 10 days following the determination, transmit notice of the
25 determination to the Legislative Reference Bureau for
26 publication in the next available issue of the Pennsylvania
27 Bulletin.

28 * * *

29 Section 1305. Filing and payment of claim.

30 * * *

1 (c) Payments from State Lottery Fund.--[Except as provided
2 under subsection (e) (3), no reimbursement on a claim shall be
3 made from the State Lottery Fund earlier than the day following
4 the 30th day of June provided in this chapter on which that
5 claim may be filed with the department.] Reimbursement on a
6 claim may be made at any time after a claim is filed and
7 approved.

8 * * *

9 [(e) Claim for calendar year 2019.--

10 (1) Except as provided under subsection (b) and
11 paragraph (2), a claim for property tax or rent rebate for
12 calendar year 2019 may be filed with the department on or
13 before December 31, 2020.

14 (2) The secretary shall expedite a claim satisfying the
15 eligibility requirements under this chapter for calendar year
16 2019 which had a calendar year 2018 claim approved for
17 reimbursement.

18 (3) If funds are available, a reimbursement on a claim
19 for calendar year 2019 may be made from the State Lottery
20 Fund immediately.]

21 ~~Section 3. This act shall take effect in 60 days.~~ <--

22 SECTION 3. THIS ACT SHALL TAKE EFFECT AS FOLLOWS: <--

23 (1) THE FOLLOWING SHALL TAKE EFFECT IMMEDIATELY:

24 (I) THE ADDITION OF SECTION 503(A) (3) OF THE ACT.

25 (II) THIS SECTION.

26 (2) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT IN 60
27 DAYS.