

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 788 Session of
2005

INTRODUCED BY STACK, KITCHEN AND TARTAGLIONE, JUNE 17, 2005

REFERRED TO FINANCE, JUNE 17, 2005

AN ACT

1 Amending the act of July 5, 2004 (P.L.654, No.72), entitled "An
2 act providing for taxation by school districts, for State
3 funds and for wage and net profits tax relief in cities of
4 the first class; and making an appropriation," further
5 providing for senior citizen homestead property tax reduction
6 in cities of the first class.

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

9 Section 1. Section 704 of the act of July 5, 2004 (P.L.654,
10 No.72), known as the Homeowner Tax Relief Act, is amended to
11 read:

12 Section 704. Senior citizen homestead property tax reduction in
13 cities of the first class.

14 (a) Eligibility.--For tax years beginning in the first year
15 in which a payment under section 505(b) is made and each tax
16 year thereafter, the following apply:

17 (1) Except as provided in paragraph (2), any resident of
18 a city of the first class who [is eligible to receive a
19 property tax rebate pursuant to the act of March 11, 1971
20 (P.L.104, No.3), known as the Senior Citizens Rebate and

Assistance Act,]:

(i) is 65 years of age or older;

(ii) is the owner-occupier of homestead property;

(iii) has a household income that does not exceed
\$50,000 per year; and

(iv) is not eligible for the tax relief provided
under section 703 because the person is not subject to
the wage and net profits tax

shall be eligible to receive [an additional] a property tax
rebate [equal to 50% of the amount the individual is eligible
to receive under the Senior Citizens Rebate and Assistance
Act.] in the amount of \$250.

(2) [An additional rebate] For any individual who is
eligible to receive a property tax rebate pursuant to the act
of March 11, 1971 (P.L.104, No.3), known as the Senior
Citizens Rebate and Assistance Act, the rebate authorized
under paragraph (1) may not exceed the difference between the
property tax paid by the eligible resident and the rebate
received by the eligible resident under the Senior Citizens
Rebate and Assistance Act for the same tax year or \$250,
whichever is less.

(b) Transfer authorized.--By June 30 of the year in which a
payment under section 505(b) will be made, the State Treasurer
shall transfer from the fund an amount sufficient to fund the
property tax rebates authorized under subsection (a) to the
State Lottery Fund. [All] The property tax rebates authorized
under this section shall be administered, and all revenue
transferred pursuant to this subsection shall be distributed in
accordance with the provisions of the Senior Citizens Rebate and
Assistance Act.

1 (c) Prohibition.--This section shall not apply to a resident
2 of a city of the first class who is entitled to receive rent
3 rebate in lieu of property taxes under the Senior Citizens
4 Rebate and Assistance Act.

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