INTRODUCED BY MASTRIANO, MENSCH AND PITTMAN, JUNE 23, 2022

REFERRED TO FINANCE, JUNE 23, 2022

AN ACT

Amending the act of April 9, 1929 (P.L.343, No.176), entitled "An act relating to the finances of the State government; providing for cancer control, prevention and research, for ambulatory surgical center data collection, for the Joint Underwriting Association, for entertainment business financial management firms, for private dam financial assurance and for reinstatement of item vetoes; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth, authorizing the Commonwealth to issue tax anticipation notes to defray current expenses, implementing the provisions of section 7(a) of Article VIII of the Constitution of Pennsylvania authorizing and restricting the incurring of certain debt and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," providing for ARPA property tax and rent
rebate one-time supplemental rebate; and making an
appropriation.

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

Section 1. The act of April 9, 1929 (P.L.343, No.176), known
as The Fiscal Code, is amended by adding an article to read:

ARTICLE I-K

ARPA PROPERTY TAX AND RENT REBATE

ONE-TIME SUPPLEMENTAL REBATE

Section 101-K. ARPA property tax and rent rebate one-time
supplemental rebate.

(a) Authorization.--The Department of Revenue shall issue a
one-time supplemental rebate to a claimant who received a rebate
of real property taxes or rent under section 1304 of the act of
June 27, 2006 (1st Sp. Sess., P.L.1873, No.1), known as the
Taxpayer Relief Act. The amount of the one-time supplemental
rebate shall equal the amount paid on a claim for real property
tax or rent due and payable for calendar year 2021.

(b) Remaining funds.--Any funds that remain after all one-
time supplemental rebates have been issued shall revert to the
Property Tax Relief Fund.

(c) Applicability.--This section shall apply to property tax
or rent rebate claims made for calendar year 2021 for real
property tax or rent due, and the supplemental rebate shall be
issued notwithstanding any limitation under section 1304(b) of
the Taxpayer Relief Act.

Section 102-K. Funding.

(a) Interfund transfer.--The State Treasurer shall transfer
the sum of $225,000,000 from the COVID-19 Response Restricted
Account to the State Lottery Fund.

(b) Appropriation.--For the fiscal year beginning July 1,
2022, the sum of $225,000,000 is appropriated from the State Lottery Fund to the Department of Revenue for the purpose of paying one-time supplemental rebates in accordance with this article.

Section 2. This act shall take effect immediately.