

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2715** Session of  
1988

INTRODUCED BY MICOZZIE, RAYMOND, GANNON, FREIND AND CIVERA,  
OCTOBER 4, 1988

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 4, 1988

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 rent rebate and inflation cost.

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

13 Section 1. Section 4(a.1)(2) and (b) of the act of March 11,  
14 1971 (P.L.104, No.3), known as the Senior Citizens Rebate and  
15 Assistance Act, reenacted and amended June 16, 1975 (P.L.7,  
16 No.4) and amended July 11, 1985 (P.L.52, No.53), are amended to  
17 read:

18 Section 4. Property Tax; Rent Rebate and Inflation Cost.--

19 (a.1) \* \* \*

20 (2) The amount of any claim for property tax rebate or rent  
21 rebate in lieu of property taxes for real property taxes or rent

1 due and payable during calendar year 1985 and thereafter shall  
2 be determined in accordance with the following schedule:

3 Percentage of Real Property Taxes or  
4 Rent Rebate in Lieu of

5 Household Income Property Taxes Allowed as Rebate

6 \$ 0 - [\$4,999] \$7,999 100%

7 [5,000 - 5,499 100

8 5,500 - 5,999 90

9 6,000 - 6,499 80

10 6,500 - 6,999 70

11 7,000 - 7,499 60

12 7,500 - 7,999 50]

13 8,000 - 8,499 40

14 8,500 - 8,999 35

15 9,000 - 9,999 25

16 10,000 - 11,999 20

17 12,000 - 12,999 15

18 13,000 - 15,000 10

19 \* \* \*

20 (b) No claim shall be allowed if the amount of property tax  
21 or rent rebate computed in accordance with this section is less  
22 than ten dollars (\$10), and the maximum amount of property tax  
23 or rent rebate payable shall not exceed [five hundred dollars  
24 (\$500).] six hundred dollars (\$600) if household income is seven  
25 thousand, nine hundred and ninety-nine dollars (\$7,999) or less,  
26 nor five hundred dollars (\$500) if household income is not less  
27 than eight thousand dollars (\$8,000) and not more than fifteen  
28 thousand dollars (\$15,000).

29 \* \* \*

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