
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2803 Session of
2020

INTRODUCED BY DIAMOND, COX, DAVANZO AND RYAN, AUGUST 18, 2020

REFERRED TO COMMITTEE ON FINANCE, AUGUST 18, 2020

AN ACT

1 Providing for discounts on real property taxes to resident
2 taxpayers for tuition and school-related fees of dependents
3 during proclamation of disaster emergency.

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

6 Section 1. Short title.

7 This act shall be known and may be cited as the Emergency
8 Real Property Tax Relief Act.

9 Section 2. Definitions.

10 The following words and phrases when used in this act shall
11 have the meanings given to them in this section unless the
12 context clearly indicates otherwise:

13 "Department." The Department of Education of the
14 Commonwealth.

15 "Proclamation of disaster emergency." The proclamation of
16 disaster emergency issued by the Governor on March 6, 2020,
17 published at 50 Pa.B. 1644 (March 21, 2020), and any renewal of
18 the proclamation of disaster emergency.

19 "Real property taxes." All real estate taxes, exclusive of

1 municipal assessments, delinquent charges and interest, assessed
2 by the governing body of a school district and due and payable
3 during a calendar year.

4 "Resident taxpayer." A taxpayer who is domiciled in a school
5 district.

6 "School district." A school district of the first class,
7 second class, third class or fourth class.

8 "School-related fees." Fees charged by a school to all
9 students for books, instructional materials, technology
10 equipment and services, uniforms and activities.

11 "Tax notice." A notice of real property taxes due and
12 payable under section 6 of the act of May 25, 1945 (P.L.1050,
13 No.394), known as the Local Tax Collection Law.

14 Section 3. Discount on real property taxes.

15 For a tax notice issued to a resident taxpayer for an
16 academic year in which the proclamation of disaster emergency is
17 in effect, the resident taxpayer shall be entitled to a discount
18 on real property taxes due and payable as provided under the tax
19 notice. The discount on real property taxes shall be equal to
20 the sum of the expenses incurred for tuition and school-related
21 fees of a dependent of the resident taxpayer to attend an
22 alternate public or nonpublic school within the school district.
23 The discount on real property taxes shall not exceed 100% of the
24 resident taxpayer's real property tax liability.

25 Section 4. Application for discount.

26 (a) Application form.--The department shall develop a form
27 to apply for the discount on real property taxes as specified
28 under section 3 and make the form available on the department's
29 publicly accessible Internet website.

30 (b) Submission.--In order to apply for a discount of real

1 property taxes as specified under section 3, a resident taxpayer
2 must submit the form under subsection (a) to the tax collector
3 of the school district. The discount on real property taxes
4 shall be made available to resident taxpayers for a period of
5 not less than four months after the date of a tax notice.

6 Section 5. Report by tax collector.

7 No later than five months after the date of a tax notice
8 issued by the tax collector to resident taxpayers of a school
9 district, the tax collector shall submit a report to the
10 department with all of the following information:

11 (1) The total number of resident taxpayers that received
12 discounts on real property taxes within the school district.

13 (2) The total number of dependents of resident taxpayers
14 that attended an alternate public or nonpublic school within
15 the school district.

16 (3) The total amount of discounts on real property taxes
17 provided to resident taxpayers under this act.

18 Section 6. Report by department.

19 No later than December 31, 2020, and each year thereafter
20 when the proclamation of disaster emergency is in effect, the
21 department shall submit a report to each member of the General
22 Assembly with all of the following information:

23 (1) The total number of resident taxpayers that received
24 discounts on real property taxes within each school district.

25 (2) The total number of dependents of resident taxpayers
26 that attended an alternate public or nonpublic school within
27 the school district.

28 (3) The total amount of discounts on real property taxes
29 provided to resident taxpayers under this act.

30 Section 7. Effective date.

1 This act shall take effect immediately.