
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2700 Session of
2022

INTRODUCED BY SCHNEE, KAUFER, STAATS, PICKETT, BOBACK, ROZZI,
T. DAVIS, MERSKI, LONGIETTI, HENNESSEY, CAUSER AND HERSHEY,
JUNE 20, 2022

REFERRED TO COMMITTEE ON FINANCE, JUNE 20, 2022

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 senior citizens property tax
11 and rent rebate assistance, further providing for definitions
12 and for property tax and rent rebate.

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

15 Section 1. The definition of "income" in section 1303 of the
16 act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as
17 the Taxpayer Relief Act, is amended to read:

18 Section 1303. Definitions.

19 The following words and phrases when used in this chapter
20 shall have the meanings given to them in this section unless the
21 context clearly indicates otherwise:

22 * * *

1 "Income." All income from whatever source derived,
2 including, but not limited to:

3 (1) Salaries, wages, bonuses, commissions, income from
4 self-employment, alimony, support money, cash public
5 assistance and relief.

6 (2) The gross amount of any pensions or annuities,
7 including railroad retirement benefits for calendar years
8 prior to 1999 and 50% of railroad retirement benefits for
9 calendar years 1999 and thereafter.

10 (3) (i) All benefits received under the Social Security
11 Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except
12 Medicare benefits, for calendar years prior to 1999, and
13 50% of all benefits received under the Social Security
14 Act, except Medicare benefits, for calendar years 1999
15 and thereafter.

16 (ii) Notwithstanding any other provision of this act
17 to the contrary, persons who, as of December 31, 2012,
18 are eligible for the property tax or rent rebate shall
19 remain eligible if the household income limit is exceeded
20 due solely to a Social Security cost-of-living
21 adjustment. Eligibility in the property tax and rent
22 rebate program pursuant to this subparagraph shall expire
23 December 31, 2016.

24 [(iii) Eligibility in the property tax and rent
25 rebate program pursuant to subparagraph (ii) shall expire
26 on December 31, 2016.]

27 (iv) Notwithstanding any other provision of this act
28 to the contrary, persons who, as of December 31, 2021,
29 are eligible for the property tax or rent rebate shall
30 remain eligible if the household income limit is exceeded

1 due solely to a Social Security cost-of-living
2 adjustment. Eligibility in the property tax and rent
3 rebate program pursuant to this subparagraph shall expire
4 December 31, 2025.

5 (4) All benefits received under State unemployment
6 insurance laws.

7 (5) All interest received from the Federal or any state
8 government or any instrumentality or political subdivision
9 thereof.

10 (6) Realized capital gains and rentals.

11 (7) Workers' compensation.

12 (8) The gross amount of loss of time insurance benefits,
13 life insurance benefits and proceeds, except the first \$5,000
14 of the total of death benefit payments.

15 (9) Gifts of cash or property, other than transfers by
16 gift between members of a household, in excess of a total
17 value of \$300.

18 The term does not include surplus food or other relief in kind
19 supplied by a governmental agency, property tax or rent rebate,
20 inflation dividend, Federal veterans' disability payments or
21 State veterans' benefits.

22 * * *

23 Section 2. Section 1304(a)(2)(i) and (3) of the act are
24 amended to read:

25 Section 1304. Property tax; and rent rebate.

26 (a) Schedule of rebates.--

27 * * *

28 (2) The following apply:

29 (i) The base amount of any claim for property tax
30 rebate for real property taxes due and payable during

1 calendar year 2006 and thereafter shall be determined in
2 accordance with the following schedule:

3 Amount of Real Property Taxes

4 Household Income Allowed as Rebate

5 \$ 0 - \$ 8,000 [~~\$650~~] \$750

6 8,001 - 15,000 [~~500~~] 600

7 15,001 - [~~18,000~~]

8 20,000 [~~300~~] 400

9 [~~18,001 -35,000~~]

10 20,001 -45,000 [~~250~~] 350

11 * * *

12 (3) The amount of any claim for rent rebate in lieu of
13 property taxes for rent due and payable during calendar year
14 2006 and thereafter shall be determined in accordance with
15 the following:

16 Amount of Rent Rebate in

17 Lieu of Property Taxes

18 Household Income Allowed as Rebate

19 \$ 0 - [~~\$8,000~~] [~~\$650~~] \$750

20 \$10,000

21 8,001 - [~~15,000~~] [~~500~~] 600

22 25,000

23 * * *

24 Section 3. This act shall apply to calendar years beginning
25 after December 31, 2021.

26 Section 4. This act shall take effect in 60 days.