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MEMORANDUM

TO: All House Members

FROM: Representative Jim Cox

DATE: January 26, 2011

SUBJECT: Co-Sponsorship - Amendment to the Property Tax Rent/Rebate Law

In the near future, I plan to introduce legislation which allows for distribution of a property tax rebate to the family of a deceased individual.

Under the current system, a family member or other representative may file for a property tax rebate following the death of their loved one, but <u>ONLY</u> if the death occurs after December 31st of that tax year. Because of this date restriction in the law, the family is prevented from applying for the rebate if the death of their family member occurs before December 31st, even if the property taxes for that year were paid in full. This legislation would allow the rebate to be distributed to the family as long as the death occurs after the taxes have been paid.

If you are interested in co-sponsoring the above legislation, please contact Jen Sellers at 772-2435 or ieeeller@pahousegop.com.