

## 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 filing of  
12 claim and for proof of claim and providing for alternate  
13 procedure.

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

16 Section 1. Sections 1305(a) and 1306(a) and (c) of the act  
17 of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the  
18 Taxpayer Relief Act, are amended to read:

19 Section 1305. Filing of claim.

20 (a) General rule.--Except as otherwise provided in  
21 subsection (b) and section 1306.1, a claim for property tax or  
22 rent rebate shall be filed with the department on or before the  
23 30th day of June of the year next succeeding the end of the

1 calendar year in which real property taxes or rent was due and  
2 payable.

3 \* \* \*

4 Section 1306. Proof of claim.

5 (a) Contents.--Each claim shall include:

6 (1) Reasonable proof of household income.

7 (2) The size and nature of the property claimed as a  
8 homestead.

9 (3) The rent[,] or, except as provided in section  
10 1306.1, the tax receipt, or other proof that the real  
11 property taxes on the homestead have been paid or rent in  
12 connection with the occupancy of a homestead has been paid.

13 (4) If the claimant is a widow or widower, a declaration  
14 of such status in such manner as prescribed by the secretary.

15 \* \* \*

16 (c) Direct payment of taxes or rent not required.--It shall  
17 not be necessary that such taxes or rent were paid directly by  
18 the claimant if the rent or, except as provided in section  
19 1306.1, the taxes have been paid when the claim is filed.

20 \* \* \*

21 Section 2. The act is amended by adding a section to read:  
22 Section 1306.1. Alternate procedure.

23 (a) General rule.--A claimant may request that a property  
24 tax rebate be applied to reduce the property tax liability of  
25 the claimant for the year in which the claim is filed. The  
26 following apply:

27 (1) A claimant is eligible to make an initial claim  
28 under this section if:

29 (i) a claim was filed by the claimant for a property  
30 tax rebate for the preceding calendar year; and

1           (ii) the claim was approved by the department.

2           (2) The claimant must be eligible for a property tax  
3 rebate at the time a claim is filed.

4           (3) A claim must be filed with the department on or  
5 before June 30 of the year in which real property taxes are  
6 due and payable.

7           (4) For the second and any subsequent claim filed by a  
8 claimant under this section, the claimant must include a tax  
9 receipt or other proof that the real property taxes have been  
10 paid for taxes due and payable during the preceding calendar  
11 year.

12       (b) Department duties.--Upon a determination by the  
13 department that the claimant is eligible under subsection (a),  
14 the department shall transmit the rebate to the taxing  
15 authority. The rebate shall be in an amount equal to the rebate  
16 paid to the claimant for real property taxes due and payable  
17 during the calendar year preceding the year in which a claim is  
18 filed under this section.

19       (c) Duties of local taxing authority.--A local taxing  
20 authority shall:

21           (1) Apply the rebate to the unpaid balance of the taxes  
22 owed by the claimant during the calendar year in which the  
23 claim is filed. The balance shall be paid by the claimant.

24           (2) Itemize the rebate on tax bills sent to claimants,  
25 indicating the original amount of tax liability, the amount  
26 of the rebate and the net amount of tax due after the rebate  
27 is applied. The tax bill shall be easily understandable and  
28 contain a notice that the tax bill includes a reduction based  
29 on the amount of rebate.

30       (d) Rebate for prior year.--A tax reduction that results

1 from a taxing authority applying a rebate shall not affect any  
2 rebate for which the claimant is eligible prior to the year the  
3 claimant files an initial claim under this section.

4 (e) Change in eligibility.--A claimant who no longer  
5 qualifies for rebate assistance after a rebate is used to reduce  
6 the claimant's tax liability shall notify the department.  
7 Failure to notify the department as required shall be treated in  
8 the same manner as a fraudulent claim under section 1310.

9 Section 3. The amendment or addition of sections 1305(a),  
10 1306(a) and (c) and 1306.1 of the act shall apply to tax years  
11 beginning on or after December 31, 2016.

12 Section 4. This act shall take effect immediately.