

## 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 property  
12 tax and rent rebate.

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

15 Section 1. Section 1304(a)(2) of the act of June 27, 2006  
16 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief  
17 Act, is amended to read:

18 Section 1304. Property tax; and rent rebate.

19 (a) Schedule of rebates.--

20 \* \* \*

21 (2) The following apply:

22 (i) The base amount of any claim for property tax

1 rebate for real property taxes due and payable during  
2 calendar year 2006 and thereafter shall be determined in  
3 accordance with the following schedule:

4 Household Income	5 Amount of Real Property Taxes 6 Allowed as Rebate
7 \$ 0 - \$ 8,000	8 \$650
9 8,001 - 15,000	10 500
11 15,001 - 18,000	12 300
13 [18,001 - 35,000]	14 250
15 <u>18,001 - 40,000</u>	

16 (ii) The supplemental amount for a claimant with a  
17 household income equal to or less than \$30,000 and an  
18 eligible claim for property tax rebate for real property  
19 taxes due and payable during the calendar year preceding  
20 the first year in which a payment under section 505(b) is  
21 made and each year thereafter and whose real property  
22 taxes exceed 15% of the claimant's household income shall  
23 be equal to 50% of the base amount determined under  
24 subparagraph (i). A claimant who is a resident of a city  
of the first class, a city of the second class A or a  
school district of the first class A shall be ineligible  
for the supplemental amount under this subparagraph.

\* \* \*

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