

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.

1 "Real property taxes." All real estate taxes, exclusive of
2 municipal assessments, delinquent charges and interest, assessed
3 by the governing body of a school district and due and payable
4 during a calendar year.

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

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

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

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

15 Section 3. Discount on real property taxes.

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

26 Section 4. Application for discount.

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

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

7 Section 5. Report by tax collector.

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

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

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

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

19 Section 6. Report by department.

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

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

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

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

1 Section 7. Effective date.

2 This act shall take effect immediately.