

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
12 definitions.

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

15 Section 1. The definition of "claimant" in section 1303 of
16 the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known
17 as 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 "Claimant." A person who files a claim for property tax
2 rebate or rent rebate in lieu of property taxes and:

3 (1) was at least 65 years of age or whose spouse, if a
4 member of the household, was at least 65 years of age during
5 a calendar year in which real property taxes or rent were due
6 and payable;

7 (2) was a widow or widower [and was at least 50 years of
8 age] during a calendar year or part thereof in which real
9 property taxes or rent were due and payable; or

10 (3) was a permanently disabled person 18 years of age or
11 older during a calendar year or part thereof in which the
12 real property taxes or rent were due and payable.

13 * * *

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