

AMENDMENTS TO HOUSE BILL NO. 641

Sponsor: REPRESENTATIVE HARPER

Printer's No. 678

1 Amend Bill, page 1, line 17, by striking out "Contents of
2 application" and inserting

3 Program performance and annual report

4 Amend Bill, page 1, line 18, by striking out "Attachment and
5 satisfaction of liens" and inserting

6 Report and expiration

7 Amend Bill, page 2, line 14, by striking out "62" and
8 inserting

9 65

10 Amend Bill, page 2, by inserting between lines 16 and 17

11 "Department." The Department of Community and Economic
12 Development of the Commonwealth.

13 Amend Bill, page 3, lines 1 and 2, by striking out "section
14 8595 (relating to tax freeze)" and inserting

15 this subchapter

16 Amend Bill, page 3, line 5, by striking out "(a) Amount.--"

17 Amend Bill, page 3, line 5, by striking out "all" and
18 inserting

19 real

20 Amend Bill, page 3, lines 7 through 20, by striking out "Real
21 property taxes" in line 7 and all of lines 8 through 20

22 Amend Bill, page 3, lines 27 through 30; page 4, lines 1
23 through 30; page 5, lines 1 through 25; by striking out all of
24 said lines on said pages and inserting

1 (1) A certification that the applicant or the
2 applicant's spouse jointly are the owners in fee simple of
3 the homestead upon which the real property taxes are imposed.

4 (2) Receipts showing timely payment of the immediately
5 preceding year's base payment of real property taxes.

6 (3) Proof of income eligibility under section 8594
7 (relating to income eligibility).

8 (4) Other information required by the political
9 subdivision for the purpose of complying with section 8597(c)
10 (relating to program performance and annual report).

11 (b) Application form.--The department shall promulgate a
12 standardized application form for use by political subdivisions.
13 The application form shall be substantially similar to the
14 application form for property tax or rent rebate claims under
15 Chapter 13 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873,
16 No.1), known as the Taxpayer Relief Act. The department shall
17 publish the application form in the Pennsylvania Bulletin and
18 transmit the application to political subdivisions upon request.
19 The department may post the application on a publicly accessible
20 Internet website.

21 (c) Subsequent years.--After the political subdivision
22 authorizes a claimant's initial application, the claimant shall
23 remain eligible for a tax freeze in subsequent years so long as
24 the claimant annually refiles the application with the political
25 subdivision showing that the claimant continues to meet the
26 eligibility requirements of this subchapter.
27 § 8597. Program performance and annual report.

28 (a) Duties of department.--The department shall have the
29 following duties:

30 (1) Compiling a list of how many political subdivisions
31 grant a tax freeze under this subchapter.

32 (2) Compiling the aggregate number of individuals
33 granted a tax freeze in each political subdivision that
34 grants a tax freeze under this subchapter.

35 (3) Calculating the difference between the total amount
36 of real property taxes payable by the individuals granted a
37 tax freeze under this subchapter and the total amount of real
38 property taxes that would have been payable by those
39 individuals but for the tax freeze.

40 (4) Publishing an annual report with the information
41 under paragraphs (1), (2) and (3) and posting the annual
42 report on the department's publicly accessible Internet
43 website.

44 (b) Costs.--The department shall collect the information
45 under subsection (a) in a manner as to minimize the costs and
46 administrative requirements on political subdivisions.

47 (c) Duties of political subdivisions.--

48 (1) A political subdivision which has granted a tax
49 freeze under this subchapter shall notify the department in
50 writing and assist the department in compiling the
51 information under subsection (a).

1 (2) The reporting requirements as prescribed under this
2 subsection may be submitted electronically to the department.
3 § 8598. Report and expiration.

4 (a) Report.--The department shall submit a report with the
5 information under section 8597(a)(1), (2) and (3) (relating to
6 program performance and annual report) and any other relevant
7 information to the General Assembly before January 1, 2027, for
8 the purpose of reviewing the eligibility criteria and
9 effectiveness of the tax freeze under this subchapter.

10 (b) Expiration.--This subchapter shall expire January 1,
11 2028.

12 Section 2. If any provision of this act or the application
13 thereof to any person or circumstances is held invalid, such
14 invalidity shall not affect other provisions or applications of
15 the act which can be given effect without the invalid provision
16 or application, and to this end the provisions of this act are
17 declared to be severable.

18 Amend Bill, page 5, line 26, by striking out "2" and
19 inserting