

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 117 Session of
2005

INTRODUCED BY SCAVELLO, YEWCIC, ROHRER, DENLINGER, BENNINGHOFF,
LEH, WILT, ARMSTRONG, BALDWIN, BASTIAN, BIRMELIN,
CALTAGIRONE, CAPPELLI, CLYMER, CREIGHTON, FORCIER, GILLESPIE,
GOODMAN, HARRIS, HERSHEY, KAUFFMAN, MACKERETH, MARSICO,
McILHATTAN, R. MILLER, S. MILLER, MUSTIO, PICKETT, PYLE,
QUIGLEY, RAPP, ROBERTS, SATHER, SAYLOR, SCHRODER, SEMMEL,
STEIL, STERN, THOMAS, WATSON AND WRIGHT, MARCH 14, 2005

REFERRED TO COMMITTEE ON FINANCE, MARCH 14, 2005

AN ACT

1 Amending the act of March 11, 1971 (P.L.104, No.3), entitled, as
2 amended, "An act providing property tax or rent rebate and
3 inflation dividends to certain senior citizens, widows,
4 widowers and permanently disabled persons with limited
5 incomes; establishing uniform standards and qualifications
6 for eligibility to receive rebates and dividends; providing
7 for transportation assistance grants and grants to area
8 agencies on aging for services to older persons; and imposing
9 duties upon the Department of Revenue," further providing for
10 property tax and rent rebate eligibility.

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. Section 4(a.1) of the act of March 11, 1971
14 (P.L.104, No.3), known as the Senior Citizens Rebate and
15 Assistance Act, reenacted and amended December 21, 1979
16 (P.L.570, No.131) and amended July 11, 1985 (P.L.207, No.53), is
17 amended and the section is amended by adding a subsection to
18 read:

19 Section 4. Property Tax; Rent Rebate and Inflation Cost.--

1 (a.1) (1) The amount of any claim for property tax rebate
2 or rent rebate in lieu of property taxes for real property taxes
3 or rent due and payable during calendar years 1981, 1982, 1983
4 and 1984 shall be determined in accordance with the following
5 schedule:

Household Income	Percentage of Real Property Taxes or Rent Rebate in Lieu of Property Taxes Allowed as Rebate
\$ 0 - \$4,999	100%
5,000 - 5,999	80
6,000 - 6,999	60
7,000 - 7,999	40
8,000 - 8,999	20
9,000 - 11,999	10

15 (2) The amount of any claim for property tax rebate or rent
16 rebate in lieu of property taxes for real property taxes or rent
17 due and payable during calendar year 1985 and thereafter, unless
18 paragraph (3) applies, shall be determined in accordance with
19 the following schedule:

Household Income	Percentage of Real Property Taxes or Rent Rebate in Lieu of Property Taxes Allowed as Rebate
\$ 0 - \$4,999	100%
5,000 - 5,499	100
5,500 - 5,999	90
6,000 - 6,499	80
6,500 - 6,999	70
7,000 - 7,499	60
7,500 - 7,999	50
8,000 - 8,499	40

1	8,500 - 8,999	35
2	9,000 - 9,999	25
3	10,000 - 11,999	20
4	12,000 - 12,999	15
5	13,000 - 15,000	10

6 (3) The amount of any claim for property tax rebate for real
7 property taxes due and payable during calendar year 2006 and
8 thereafter in which imposition of school real property tax is
9 prohibited by law shall be zero.

10 * * *

11 (f) (1) The amount of money expended by the department on
12 the payment of real property tax rebates during calendar year
13 2007 and, in each year thereafter, as annually adjusted by the
14 department in accordance with this subsection, shall be expended
15 to expand eligibility for the thirteen thousand-fifteen thousand
16 dollars (\$13,000-\$15,000) category of rent rebates in lieu of
17 taxes. The department shall increase such eligibility by raising
18 the maximum limit on household income from fifteen thousand
19 dollars (\$15,000) per year to a maximum household income
20 threshold which can be financed pursuant to this paragraph for
21 the applicable calendar year.

22 (2) No claimant shall be entitled to a rent rebate payment
23 pursuant to this subsection for any calendar year to the extent
24 that such payment would cause the total rent rebate in lieu of
25 taxes received pursuant to this section in that calendar year to
26 exceed the school real property tax portion of the rent rebate
27 in lieu of taxes as calculated in this paragraph. The school
28 real property tax portion of the rent rebate in lieu of taxes
29 shall be determined by calculating the Statewide percentage of
30 real estate tax revenues that were derived from the school real

1 property tax in calendar year 2006.

2 (3) For each calendar year following calendar year 2007, the
3 department shall determine the amount of the State lottery funds
4 to be expended for purposes of this subsection by increasing or
5 reducing the amount determined for the preceding calendar year
6 by a percentage which shall be determined by calculating the
7 percentage increase or decrease in revenues derived from
8 nonschool real property taxes throughout this Commonwealth from
9 the preceding calendar year.

10 (4) Nothing in this subsection shall be construed to reduce
11 the amount of a rent rebate in lieu of taxes payment or
12 inflation dividend for which an eligible claimant qualified
13 pursuant to subsection (a.1)(2) or (a.2)(2).

14 (5) This subsection shall only apply to eligible claimants
15 residing in school districts where the rate of school real
16 property taxes is required by act of the General Assembly to be
17 reduced during the entire calendar year for which a claim is
18 made pursuant to this subsection.

19 Section 2. This act shall take effect immediately.