

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2019 Session of 2015

INTRODUCED BY CALTAGIRONE, KOTIK, THOMAS, DEAN, GODSHALL, DAVIS, DRISCOLL, YOUNGBLOOD, READSHAW, MILLARD, McNEILL, COHEN, GIBBONS, PHILLIPS-HILL, D. PARKER, KIM AND KINSEY, APRIL 25, 2016

REFERRED TO COMMITTEE ON FINANCE, APRIL 25, 2016

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 filing of
 12 claim and for proof of claim and providing for alternate
 13 procedure.

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

16 Section 1. Sections 1305(a) and 1306(a) and (c) of the act
 17 of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the
 18 Taxpayer Relief Act, are amended to read:

19 Section 1305. Filing of claim.

20 (a) General rule.--Except as otherwise provided in
 21 subsection (b) and section 1306.1, a claim for property tax or
 22 rent rebate shall be filed with the department on or before the

1 30th day of June of the year next succeeding the end of the
2 calendar year in which real property taxes or rent was due and
3 payable.

4 * * *

5 Section 1306. Proof of claim.

6 (a) Contents.--Each claim shall include:

7 (1) Reasonable proof of household income.

8 (2) The size and nature of the property claimed as a
9 homestead.

10 (3) The rent[,] or, except as provided in section
11 1306.1, the tax receipt, or other proof that the real
12 property taxes on the homestead have been paid or rent in
13 connection with the occupancy of a homestead has been paid.

14 (4) If the claimant is a widow or widower, a declaration
15 of such status in such manner as prescribed by the secretary.

16 * * *

17 (c) Direct payment of taxes or rent not required.--It shall
18 not be necessary that such taxes or rent were paid directly by
19 the claimant if the rent or, except as provided in section
20 1306.1, the taxes have been paid when the claim is filed.

21 * * *

22 Section 2. The act is amended by adding a section to read:

23 Section 1306.1. Alternate procedure.

24 (a) General rule.--A claimant may request that a property
25 tax rebate be applied to reduce the property tax liability of
26 the claimant for the year in which the claim is filed. The
27 following apply:

28 (1) A claimant is eligible to make an initial claim
29 under this section if:

30 (i) a claim was filed by the claimant for a property

1 tax rebate for the preceding calendar year; and

2 (ii) the claim was approved by the department.

3 (2) The claimant must be eligible for a property tax
4 rebate at the time a claim is filed.

5 (3) A claim must be filed with the department on or
6 before June 30 of the year in which real property taxes are
7 due and payable.

8 (4) For the second and any subsequent claim filed by a
9 claimant under this section, the claimant must include a tax
10 receipt or other proof that the real property taxes have been
11 paid for taxes due and payable during the preceding calendar
12 year.

13 (b) Department duties.--Upon a determination by the
14 department that the claimant is eligible under subsection (a),
15 the department shall transmit the rebate to the taxing
16 authority. The rebate shall be in an amount equal to the rebate
17 paid to the claimant for real property taxes due and payable
18 during the calendar year preceding the year in which a claim is
19 filed under this section.

20 (c) Duties of local taxing authority.--A local taxing
21 authority shall:

22 (1) Apply the rebate to the unpaid balance of the taxes
23 owed by the claimant during the calendar year in which the
24 claim is filed. The balance shall be paid by the claimant.

25 (2) Itemize the rebate on tax bills sent to claimants,
26 indicating the original amount of tax liability, the amount
27 of the rebate and the net amount of tax due after the rebate
28 is applied. The tax bill shall be easily understandable and
29 contain a notice that the tax bill includes a reduction based
30 on the amount of rebate.

1 (d) Rebate for prior year.--A tax reduction that results
2 from a taxing authority applying a rebate shall not affect any
3 rebate for which the claimant is eligible prior to the year the
4 claimant files an initial claim under this section.

5 (e) Change in eligibility.--A claimant who no longer
6 qualifies for rebate assistance after a rebate is used to reduce
7 the claimant's tax liability shall notify the department.
8 Failure to notify the department as required shall be treated in
9 the same manner as a fraudulent claim under section 1310.

10 Section 3. The amendment or addition of sections 1305(a),
11 1306(a) and (c) and 1306.1 of the act shall apply to tax years
12 beginning on or after December 31, 2016.

13 Section 4. This act shall take effect immediately.