

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1248 Session of
2008

INTRODUCED BY RHOADES AND BOSCOLA, JANUARY 15, 2008

SENATOR BROWNE, FINANCE, AS AMENDED, FEBRUARY 11, 2008

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," providing for home heating~~
11 ~~relief.~~
12 PROVIDING FOR HOME HEATING ASSISTANCE. <—

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

15 ~~Section 1. The title of the act of June 27, 2006 (1st~~ <—
16 ~~Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, is~~
17 ~~amended to read:~~

AN ACT

19 ~~Providing for taxation by school districts, for the State funds~~
20 ~~formula, for tax relief in first class cities, for school~~
21 ~~district choice and voter participation, for other school~~
22 ~~district options and for a task force on school cost~~

1 ~~reduction; making an appropriation; prohibiting prior~~
2 ~~authorized taxation; providing for installment payment of~~
3 ~~taxes; restricting the power of certain school districts to~~
4 ~~levy, assess and collect taxes; providing for a home heating~~
5 ~~rebate; and making related repeals.~~

6 ~~Section 2. Section 101 of the act is amended to read:~~

7 ~~Section 101. Short title.~~

8 ~~This act shall be known and may be cited as the Taxpayer and~~
9 ~~Home Heating Relief Act.~~

10 ~~Section 3. The act is amended by adding a section to read:~~

11 ~~Section 1314. Home heating rebate.~~

12 ~~(a) Certification. No later than February 7, 2008, and~~
13 ~~January 7 of each year thereafter, the secretary shall, by~~
14 ~~December 31 of the preceding year, certify the amount of funds~~
15 ~~remaining in the State Lottery Fund not expended on claims~~
16 ~~approved under section 1304. The secretary shall do all of the~~
17 ~~following:~~

18 ~~(1) Provide notice of any amount certified to the~~
19 ~~President pro tempore of the Senate, the Minority Leader of~~
20 ~~the Senate, the Speaker of the House of Representatives, the~~
21 ~~Majority Leader of the House of Representatives and the~~
22 ~~Minority Leader of the House of Representatives.~~

23 ~~(2) Submit to the Legislative Reference Bureau the~~
24 ~~amount certified and the availability of the funds for~~
25 ~~publication in the Pennsylvania Bulletin.~~

26 ~~(3) Place the amount certified and the availability of~~
27 ~~the funds on the department's Internet website.~~

28 ~~(b) Qualification. If the secretary makes a certification~~
29 ~~under subsection (a), a claimant may qualify for an additional~~
30 ~~rebate which shall be in addition to any claim paid to the~~

~~claimant under section 1304. The additional rebate shall be used to offset the cost of home heating fuels as defined under section 2603(3) of the Low Income Home Energy Assistance Act of 1981 (Public Law 97-35, 42 U.S.C. § 8622(3)).~~

~~(c) Process. A claimant under this section shall apply for the funds no later than June 30 of the year in which the secretary makes a certification under subsection (a) under a process established by the secretary.~~

~~(d) Amount. The amount of additional rebates to claimants shall be determined by the secretary based on the amount certified under subsection (a).~~

~~Section 4. This act shall take effect in 60 days.~~

SECTION 1. SHORT TITLE.

THIS ACT SHALL BE KNOWN AND MAY BE CITED AS THE HOME HEATING ASSISTANCE ACT.

SECTION 2. DEFINITIONS.

THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS ACT SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE CONTEXT CLEARLY INDICATES OTHERWISE:

"CLAIMANT." A CLAIMANT AS DEFINED UNDER SECTION 1303 OF THE ACT OF JUNE 27, 2006 (1ST SP.SESS., P.L.1873, NO.1), KNOWN AS THE TAXPAYER RELIEF ACT.

"DEPARTMENT." THE DEPARTMENT OF REVENUE OF THE COMMONWEALTH.

"SECRETARY." THE SECRETARY OF REVENUE OF THE COMMONWEALTH.

"TAXPAYER RELIEF ACT." THE ACT OF JUNE 27, 2006 (1ST SP.SESS., P.L.1873, NO.1), KNOWN AS THE TAXPAYER RELIEF ACT.

SECTION 3. HOME HEATING REBATE.

(A) CERTIFICATION.--NO LATER THAN MARCH 7, 2008, AND JANUARY 7 OF EACH YEAR THEREAFTER, THE SECRETARY SHALL CERTIFY THE AMOUNT OF FUNDS REMAINING IN THE STATE LOTTERY FUND NOT EXPENDED

1 ON CLAIMS APPROVED UNDER SECTION 1304 OF THE TAXPAYER RELIEF ACT
2 AS OF DECEMBER 31 OF THE PRECEDING YEAR. THE SECRETARY SHALL DO
3 ALL OF THE FOLLOWING:

4 (1) PROVIDE NOTICE OF ANY AMOUNT CERTIFIED TO THE
5 PRESIDENT PRO TEMPORE OF THE SENATE, THE MINORITY LEADER OF
6 THE SENATE, THE SPEAKER OF THE HOUSE OF REPRESENTATIVES AND
7 THE MINORITY LEADER OF THE HOUSE OF REPRESENTATIVES.

8 (2) SUBMIT TO THE LEGISLATIVE REFERENCE BUREAU THE
9 AMOUNT CERTIFIED AND THE AVAILABILITY OF THE FUNDS FOR
10 PUBLICATION IN THE PENNSYLVANIA BULLETIN.

11 (3) PLACE THE AMOUNT CERTIFIED AND THE AVAILABILITY OF
12 THE FUNDS ON THE DEPARTMENT'S INTERNET WEBSITE.

13 (B) QUALIFICATION.--IF THE SECRETARY MAKES A CERTIFICATION
14 UNDER SUBSECTION (A), A CLAIMANT MAY QUALIFY FOR AN ADDITIONAL
15 REBATE WHICH SHALL BE IN ADDITION TO ANY CLAIM PAID TO THE
16 CLAIMANT UNDER SECTION 1304 OF THE TAXPAYER RELIEF ACT. THE
17 ADDITIONAL REBATE SHALL BE USED TO OFFSET THE COST OF HOME
18 HEATING FUELS AS DEFINED UNDER SECTION 2603(3) OF THE LOW-INCOME
19 HOME ENERGY ASSISTANCE ACT OF 1981 (PUBLIC LAW 97-35, 42 U.S.C.
20 § 8622(3)).

21 (C) PROCESS.--A CLAIMANT UNDER THIS SECTION SHALL APPLY FOR
22 THE FUNDS NO LATER THAN JUNE 30 OF THE YEAR IN WHICH THE
23 SECRETARY MAKES A CERTIFICATION UNDER SUBSECTION (A) UNDER A
24 PROCESS ESTABLISHED BY THE SECRETARY.

25 (D) AMOUNT.--THE AMOUNT OF ADDITIONAL REBATES TO CLAIMANTS
26 SHALL BE DETERMINED BY THE SECRETARY BASED ON THE AMOUNT
27 CERTIFIED UNDER SUBSECTION (A).

28 SECTION 20. EFFECTIVE DATE.

29 THIS ACT SHALL TAKE EFFECT IMMEDIATELY.