THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 780

Session of 1995

INTRODUCED BY MAYERNIK, TRELLO, YEWCIC, KAISER, PESCI, LAGROTTA, FARMER, ROBERTS, FICHTER, TULLI, TANGRETTI, LAWLESS, RAYMOND, LEVDANSKY, PISTELLA, GODSHALL, LAUGHLIN, DERMODY, LEDERER, HENNESSEY, THOMAS, SERAFINI, BELFANTI, OLASZ, ROONEY, STABACK, PETTIT, DONATUCCI, CARONE, CIVERA AND SHANER, FEBRUARY 14, 1995

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 14, 1995

AN ACT

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 for eligibility to receive rebates and dividends; providing 7 for transportation assistance grants and grants to area agencies on aging for services to older persons; and imposing 8 9 duties upon the Department of Revenue, " freezing school 10 property tax of senior citizens; and providing reimbursement to school districts for lost tax revenues. 11 12 The General Assembly of the Commonwealth of Pennsylvania 13 hereby enacts as follows: 14 The act of March 11, 1971 (P.L.104, No.3), known Section 1. 15 as the Senior Citizens Rebate and Assistance Act, reenacted and amended December 21, 1979 (P.L.570, No.131), is amended by 16 17 adding a section to read: 18 Section 3.1. School Property Tax Freeze. -- (a) Any school 19 property tax imposed on the residential property of an

individual shall not be increased from the date when he reaches

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- 1 the age of sixty-five, or in the case of a married couple when
- 2 <u>either husband or wife reaches the age of sixty-five if the</u>
- 3 property is held in joint tenancy, unless the property is
- 4 transferred to another. This subsection shall apply to only one
- 5 property owned by an individual or married couple and only if
- 6 they reside on the property.
- 7 (b) The State Lottery Fund shall be used to reimburse school
- 8 districts for that portion of taxes being lost because of the
- 9 tax freeze. School districts shall apply to the department for
- 10 <u>reimbursement</u>.
- 11 Section 2. This act shall take effect in 60 days.