## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

No. 305

Session of 2001

INTRODUCED BY MAYERNIK, DIVEN, READSHAW, CIVERA, SHANER, BELARDI, WASHINGTON, LAUGHLIN, CASORIO, GRUCELA, WOJNAROSKI, YOUNGBLOOD, GEORGE, LEVDANSKY, STABACK, C. WILLIAMS, BARRAR, PETRONE, BUTKOVITZ AND SAINATO, JANUARY 31, 2001

REFERRED TO COMMITTEE ON FINANCE, JANUARY 31, 2001

## AN ACT

1 2 3 4 5 6 7 8 9 10 11	Amending the act of March 11, 1971 (P.L.104, No.3), entitled, as amended, "An act providing property tax or rent rebate and inflation dividends to certain senior citizens, widows, widowers and permanently disabled persons with limited incomes; establishing uniform standards and qualifications for eligibility to receive rebates and dividends; providing for transportation assistance grants and grants to area agencies on aging for services to older persons; and imposing duties upon the Department of Revenue, "freezing school property taxes of certain individuals; and authorizing reimbursement to school districts for certain lost tax revenues.
13	The General Assembly of the Commonwealth of Pennsylvania
14	hereby enacts as follows:
15	Section 1. The act of March 11, 1971 (P.L.104, No.3), known
16	as the Senior Citizens Rebate and Assistance Act, reenacted and
17	amended December 21, 1979 (P.L.570, No.131), is amended by
18	adding a section to read:
19	Section 3.1. School Property Tax Freeze (a) Any school
20	property tax imposed on the residential property of an
21	individual shall not be increased from the date when that

individual reaches the age of sixty-five, or in the case of a

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