

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 733 Session of
2003

INTRODUCED BY BARD, MICOZZIE, SCAVELLO, MACKERETH, BROWNE,
BARRAR, BEBKO-JONES, BELFANTI, BUNT, CAPPELLI, CIVERA,
CLYMER, CORRIGAN, COSTA, COY, CREIGHTON, CRUZ, DALLY, DeLUCA,
FLICK, GEIST, GEORGE, GODSHALL, GOODMAN, GRUCELA, HARHAI,
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O'NEILL, RAYMOND, ROBERTS, RUBLEY, SAINATO, SHANER, SOLOBAY,
STABACK, R. STEVENSON, TANGRETTI, E. Z. TAYLOR, THOMAS,
WASHINGTON, WATSON, WILT, WOJNAROSKI, YEWIC AND YOUNGBLOOD,
MARCH 6, 2003

REFERRED TO COMMITTEE ON FINANCE, MARCH 6, 2003

AN ACT

1 Providing for a local tax exemption for older Pennsylvania
2 residents and for duties of the Department of Revenue.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

5 Section 1. Short title.

6 This act shall be known and may be cited as the Older
7 Pennsylvanians Local Tax Exemption Act.

8 Section 2. Definitions.

9 The following words and phrases when used in this act shall
10 have the meanings given to them in this section unless the
11 context clearly indicates otherwise:

12 "Eligible claimant." A person who files a claim for a tax
13 exemption as provided by this act and who is:

14 (1) qualified for a property tax or a rent rebate under

1 the act of March 11, 1971 (P.L.104, No.3), known as the
2 Senior Citizens Rebate and Assistance Act; and

3 (2) eighty years of age or older prior to the first day
4 of the political subdivision's fiscal year for which a tax
5 exemption is requested.

6 Section 3. Local tax exemption.

7 Notwithstanding any other provision of law, an eligible
8 claimant shall be entitled to be exempted from all taxes levied
9 by a political subdivision, as provided by this act.

10 Section 4. Application.

11 In order to obtain the exemption provided by this act, a
12 person shall submit, on a form provided by the political
13 subdivision, an application containing proof of residence and
14 proof of age, in addition to any other information required by
15 the political subdivision to establish eligibility for the tax
16 exemption.

17 Section 5. Commonwealth reimbursement.

18 The Department of Revenue shall, upon the submission by the
19 political subdivision of such documentation as the department
20 may require, annually pay to the political subdivision the
21 amount of the taxes exempted under this act that would otherwise
22 be collected by the political subdivision.

23 Section 6. Effective date.

24 This act shall take effect in 180 days.