

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2430 Session of  
2006

INTRODUCED BY PARKER, D. EVANS, BLACKWELL, JOSEPHS, MYERS,  
ROEBUCK, THOMAS AND YOUNGBLOOD, FEBRUARY 2, 2006

REFERRED TO COMMITTEE ON URBAN AFFAIRS, FEBRUARY 2, 2006

AN ACT

1 Amending the act of July 2, 1996 (P.L.529, No.91), entitled "An  
2 act implementing the provisions of section 2(b)(ii) of  
3 Article VIII of the Constitution of Pennsylvania by  
4 authorizing cities of the first class to provide for special  
5 tax provisions relating to real property taxes for certain  
6 persons who meet the established standards and qualifications  
7 for age and poverty," further defining "low-income taxpayer."

8 The General Assembly of the Commonwealth of Pennsylvania  
9 hereby enacts as follows:

10 Section 1. The definition of "low-income taxpayer" in  
11 section 3 of the act of July 2, 1996 (P.L.529, No.91), entitled  
12 "An act implementing the provisions of section 2(b)(ii) of  
13 Article VIII of the Constitution of Pennsylvania by authorizing  
14 cities of the first class to provide for special tax provisions  
15 relating to real property taxes for certain persons who meet the  
16 established standards and qualifications for age and poverty,"  
17 is amended to read:

18 Section 3. Definitions.

19 The following words and phrases when used in this act shall  
20 have the meanings given to them in this section unless the

1 context clearly indicates otherwise:

2 \* \* \*

3 "Low-income taxpayer." A taxpayer whose income does not  
4 exceed the maximum annual income allowable for an eligible  
5 claimant to participate in the Commonwealth's program for  
6 pharmaceutical assistance for the elderly needs enhancement  
7 tier, pursuant to the act of August 14, 1991 (P.L.342, No.36),  
8 known as the Lottery Fund Preservation Act.

9 \* \* \*

10 Section 2. This act shall take effect immediately.