

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2556 Session of  
2006

INTRODUCED BY DENLINGER, ARMSTRONG, BAKER, BALDWIN, BARRAR,  
BELARDI, BELFANTI, BENNINGHOFF, BOYD, CALTAGIRONE, CAPPELLI,  
CAUSER, CRAHALLA, DALLY, DeWEESE, DIVEN, FAIRCHILD, FREEMAN,  
GEIST, GEORGE, GILLESPIE, GODSHALL, GOOD, GOODMAN, GRUCELA,  
HARHART, HARPER, HARRIS, HICKERNELL, JAMES, M. KELLER,  
KILLION, LEH, MACKERETH, MAITLAND, MARKOSEK, MARSICO,  
McILHINNEY, MILLARD, MUSTIO, MYERS, PALLONE, PETRARCA,  
PHILLIPS, PICKETT, PYLE, RAYMOND, READSHAW, REICHLEY, RUBLEY,  
SCAVELLO, SCHRODER, SEMMEL, SOLOBAY, STABACK, R. STEVENSON,  
J. TAYLOR, THOMAS, TIGUE, TRUE, WALKO, WANSACZ, WILT,  
WOJNAROSKI, YOUNGBLOOD, YUDICHAK AND ZUG, APRIL 3, 2006

REFERRED TO COMMITTEE ON FINANCE, APRIL 3, 2006

AN ACT

1 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  
6 for eligibility to receive rebates and dividends; providing  
7 for transportation assistance grants and grants to area  
8 agencies on aging for services to older persons; and imposing  
9 duties upon the Department of Revenue," further providing for  
10 property tax and rent rebate eligibility.

11 The General Assembly of the Commonwealth of Pennsylvania  
12 hereby enacts as follows:

13 Section 1. Section 4(a.1) and (b) of the act of March 11,  
14 1971 (P.L.104, No.3), known as the Senior Citizens Rebate and  
15 Assistance Act, reenacted and amended December 21, 1979  
16 (P.L.570, No.131) and amended March 10, 1982 (P.L.177, No,56)  
17 and July 11, 1985 (P.L.207, No.53), are amended to read:

1 Section 4. Property Tax; Rent Rebate and Inflation Cost.--

2 (a.1) (1) The amount of any claim for property tax rebate  
3 or rent rebate in lieu of property taxes for real property taxes  
4 or rent due and payable during calendar years 1981, 1982, 1983  
5 and 1984 shall be determined in accordance with the following  
6 schedule:

7	Percentage of Real Property Taxes or
8	Rent Rebate in Lieu of
9 Household Income	Property Taxes Allowed as Rebate
10 \$ 0 - \$4,999	100%
11 5,000 - 5,999	80
12 6,000 - 6,999	60
13 7,000 - 7,999	40
14 8,000 - 8,999	20
15 9,000 - 11,999	10

16 (2) The amount of any claim for property tax rebate or rent  
17 rebate in lieu of property taxes for real property taxes or rent  
18 due and payable during calendar year 1985 [and thereafter]  
19 through calendar year 2005 shall be determined in accordance  
20 with the following schedule:

21	Percentage of Real Property Taxes or
22	Rent Rebate in Lieu of
23 Household Income	Property Taxes Allowed as Rebate
24 \$ 0 - \$4,999	100%
25 5,000 - 5,499	100
26 5,500 - 5,999	90
27 6,000 - 6,499	80
28 6,500 - 6,999	70
29 7,000 - 7,499	60
30 7,500 - 7,999	50

1	8,000 - 8,499	40
2	8,500 - 8,999	35
3	9,000 - 9,999	25
4	10,000 - 11,999	20
5	12,000 - 12,999	15
6	13,000 - 15,000	10

7 (3) The amount of any claim for property tax rebate or rent  
8 rebate in lieu of property taxes for real property taxes or rent  
9 due and payable during calendar year 2006 and thereafter shall  
10 be determined in accordance with the following schedule:

11	<u>Percentage of Real Property Taxes or</u>	
12	<u>Rent Rebate in Lieu of</u>	
13	<u>Household Income</u>	<u>Property Taxes Allowed as Rebate</u>
14	<u>\$ 0 - \$ 7,999</u>	<u>100%</u>
15	<u>8,000 - 8,999</u>	<u>90</u>
16	<u>9,000 - 9,999</u>	<u>80</u>
17	<u>10,000 - 10,999</u>	<u>70</u>
18	<u>11,000 - 11,999</u>	<u>60</u>
19	<u>12,000 - 12,999</u>	<u>50</u>
20	<u>13,000 - 13,999</u>	<u>40</u>
21	<u>14,000 - 15,999</u>	<u>35</u>
22	<u>16,000 - 17,999</u>	<u>25</u>
23	<u>18,000 - 19,999</u>	<u>20</u>
24	<u>20,000 - 21,999</u>	<u>15</u>
25	<u>22,000 - 25,000</u>	<u>10</u>

26 (b) No claim shall be allowed if the amount of property tax  
27 or rent rebate computed in accordance with this section is less  
28 than ten dollars (\$10), and the maximum amount of property tax  
29 or rent rebate payable shall not exceed [five hundred dollars  
30 (\$500)] seven hundred fifty dollars (\$750).

1 \* \* \*

2 Section 2. This act shall take effect immediately.