

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2244 Session of
2008

INTRODUCED BY KORTZ, BELFANTI, BENNINGTON, BRENNAN, CALTAGIRONE, CAPPELLI, DALEY, DERMODY, GEORGE, GIBBONS, GRUCELA, HARKINS, HELM, JAMES, JOSEPHS, KOTIK, LONGIETTI, MAHONEY, MARSHALL, MCGEEHAN, MELIO, MURT, MYERS, M. O'BRIEN, RAMALEY, READSHAW, RUBLEY, SAINATO, SCAVELLO, SEIP, SHIMKUS, SIPTROTH, J. TAYLOR, THOMAS, WALKO, J. WHITE, WOJNAROSKI AND YOUNGBLOOD, FEBRUARY 14, 2008

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 14, 2008

AN ACT

1 Amending the act of June 27, 2006 (1st Sp.Sess., P.L.1873,
2 No.1), entitled "An act providing for taxation by school
3 districts, for the State funds formula, for tax relief in
4 first class cities, for school district choice and voter
5 participation, for other school district options and for a
6 task force on school cost reduction; making an appropriation;
7 prohibiting prior authorized taxation; providing for
8 installment payment of taxes; restricting the power of
9 certain school districts to levy, assess and collect taxes;
10 and making related repeals," further providing for
11 definitions, for property tax and rent rebate and for proof
12 of claim.

13 The General Assembly of the Commonwealth of Pennsylvania
14 hereby enacts as follows:

15 Section 1. The definitions of "claimant" and "widow" or
16 "widower" in section 1303 of the act of June 27, 2006 (1st
17 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, are
18 amended and the section is amended by adding a definition to
19 read:

20 Section 1303. Definitions.

1 The following words and phrases when used in this chapter
2 shall have the meanings given to them in this section unless the
3 context clearly indicates otherwise:

4 * * *

5 "Claimant." A person who files a claim for property tax
6 rebate or rent rebate in lieu of property taxes and:

7 (1) was at least [65] 50 years of age or whose spouse,
8 if a member of the household, was at least [65] 50 years of
9 age during a calendar year in which real property taxes or
10 rent were due and payable; or

11 [(2) was a widow or widower and was at least 50 years of
12 age during a calendar year or part thereof in which real
13 property taxes or rent were due and payable; or]

14 (3) was a permanently disabled person 18 years of age or
15 older during a calendar year or part thereof in which the
16 real property taxes or rent were due and payable.

17 * * *

18 "Single person." A person who has never married or who has
19 married and has been divorced and has not remarried or who has
20 married and whose spouse has died except as provided in section
21 1304(c)(1).

22 ["Widow" or "widower." The surviving wife or the surviving
23 husband, as the case may be, of a deceased individual and who
24 has not remarried except as provided in section 1304(b)(3) and
25 (c).]

26 Section 2. Sections 1304(c) and 1306(a) and (d) of the act
27 are amended to read:

28 Section 1304. Property tax; and rent rebate.

29 * * *

30 (c) Apportionment and public assistance.--

1 (1) If any of the following exist relating to a claim:

2 (i) a homestead is owned or rented and occupied for
3 only a portion of a year or is owned or rented in part by
4 a person who does not meet the qualifications for a
5 claimant, exclusive of any interest owned or leased by a
6 claimant's spouse; or

7 (ii) the claimant is a [widow or widower who
8 remarries] single person who marries; or

9 (iii) the claimant is a formerly disabled person who
10 is no longer disabled,

11 the department shall apportion the real property taxes or
12 rent in accordance with the period or degree of ownership or
13 leasehold or eligibility of the claimant in determining the
14 amount of rebate for which a claimant is eligible.

15 (2) A claimant who receives public assistance from the
16 Department of Public Welfare shall not be eligible for rent
17 rebate in lieu of property taxes during those months within
18 which the claimant receives public assistance.

19 * * *

20 Section 1306. Proof of claim.

21 (a) Contents.--Each claim shall include:

22 (1) Reasonable proof of household income.

23 (2) The size and nature of the property claimed as a
24 homestead.

25 (3) The rent, tax receipt or other proof that the real
26 property taxes on the homestead have been paid or rent in
27 connection with the occupancy of a homestead has been paid.

28 (4) If the claimant is a [widow or widower] single
29 person, a declaration of such status in such manner as
30 prescribed by the secretary.

1 * * *

2 (d) Proof of age on first claim.--The first claim filed
3 shall include proof that the claimant or the claimant's spouse
4 was at least 65 years of age, or at least 50 years of age in the
5 case of a [widow or widower] single person during the calendar
6 year in which real property taxes or rent were due and payable.

7 Section 3. This act shall take effect in 60 days.