PRINTER'S NO. 479

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 468 Session of 2011

INTRODUCED BY COX, AUMENT, BAKER, BARRAR, BOBACK, BRENNAN, CARROLL, D. COSTA, GINGRICH, GOODMAN, GROVE, HARHART, KAUFFMAN, M.K. KELLER, KNOWLES, KORTZ, LONGIETTI, METZGAR, MICOZZIE, MULLERY, MURT, MUSTIO, MYERS, O'NEILL, REICHLEY, SAINATO, SAMUELSON, K. SMITH, VULAKOVICH, WAGNER, YOUNGBLOOD AND MILLER, FEBRUARY 8, 2011

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 8, 2011

AN ACT

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

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

Section 1. Section 1305(d) of the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, is amended by adding a paragraph to read:

Section 1305. Filing of claim.

* * *

(d) Eligibility of claimants.--

* * *

(4) In the case where a claimant has died prior to applying for the property tax or rent rebate, the application may be submitted by a family member who satisfies the following requirements:

(i) The family member is the surviving spouse, child, mother or father, or sister or brother of the decedent, with preference given in that order.

(ii) The family member submits a death certificate of the decedent.

(iii) The family member executes a sworn affidavit under the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities) stating the relationship of the family member to the decedent, the existence or nonexistence of a duly appointed personal representative of the decedent and any other persons that may be entitled to make a claim to the property tax or rent rebate that was otherwise due the decedent.

(iv) The family member provides such other information determined by the department to be necessary in order to review the application.

Section 2. This act shall take effect in 60 days.