
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2487 Session of
2012

INTRODUCED BY PETRI, O'NEILL, BOYD, CONKLIN, D. COSTA, EVERETT,
GEIST, GIBBONS, GILLESPIE, GODSHALL, HARKINS, HARPER, HESS,
JAMES, MICOZZIE, MILNE, MURT, M. O'BRIEN, PAYNE, SCAVELLO AND
TAYLOR, JUNE 19, 2012

REFERRED TO COMMITTEE ON FINANCE, JUNE 19, 2012

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 certification by Secretary of the Budget and for property tax
12 rebate schedule.

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

15 Section 1. Sections 503(a) and 1304(a) of the act of June
16 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer
17 Relief Act, are amended to read:

18 Section 503. Certification; calculation of minimum and maximum
19 modifiers.

20 (a) Secretary of the Budget certification.--

21 (1) No later than April 15, 2006, and April 15 of each
22 year thereafter, the Secretary of the Budget shall certify

1 all of the following:

2 (i) The total amount of revenue in the fund. In
3 calculating the total amount of revenue in the fund, the
4 secretary shall take into account all of the following:

5 (A) For the certification to be completed no
6 later than April 15, 2006, revenue which:

7 (I) has been deposited into the fund prior
8 to the date of the certification;

9 (II) is reasonably projected to be deposited
10 into the fund during the six months following the
11 date on which the certification is made; and

12 (III) has been appropriated under section
13 5002.

14 (B) For certifications in subsequent fiscal
15 years:

16 (I) revenue which has been deposited into
17 the fund during the six months prior to the date
18 on which the certification is made; and

19 (II) revenue enumerated in clause (A) (II).

20 (ii) The total amount of revenue in the Property Tax
21 Relief Reserve Fund.

22 [(iii) In certifying the amount available for
23 distribution under subsection (e), the secretary shall
24 only certify an amount that is sustainable in subsequent
25 years.]

26 (2) If the actual revenue deposited into the fund during
27 the six months following the date on which the certification
28 is made exceeds projections, any revenue in excess of
29 projections shall remain in the fund and may be included in
30 the certification for the subsequent fiscal year.

1 * * *

2 Section 1304. Property tax; and rent rebate.

3 (a) Schedule of rebates.--

4 (1) The amount of any claim for property tax rebate or
5 rent rebate in lieu of property taxes for real property taxes
6 or rent due and payable during calendar years 1985 through
7 2005 shall be determined in accordance with the following
8 schedule:

Household Income	Percentage of Real Property Taxes or Rent Rebate in Lieu of Property Taxes Allowed as Rebate
9 \$ 0 - \$ 4,999	100%
10 5,000 - 5,499	100
11 5,500 - 5,999	90
12 6,000 - 6,499	80
13 6,500 - 6,999	70
14 7,000 - 7,499	60
15 7,500 - 7,999	50
16 8,000 - 8,499	40
17 8,500 - 8,999	35
18 9,000 - 9,999	25
19 10,000 - 11,999	20
20 12,000 - 12,999	15
21 13,000 - 15,000	10

22 (2) The following apply:

23 (i) The base amount of any claim for property tax
24 rebate for real property taxes [due and payable during
25 calendar year 2006 and thereafter shall be determined in
26 accordance with the following schedule] shall be
27 determined by:

1 (A) For property taxes due and payable during
2 calendar years 2006 through 2011, using the following
3 schedule:

	<u>Amount of Real Property Taxes</u>
<u>Household Income</u>	<u>Allowed as Rebate</u>
\$ 0 - \$ 8,000	\$650
8,001 - 15,000	500
15,001 - 18,000	300
18,001 - 35,000	250

10 (B) For property taxes due and payable during
11 calendar years 2012 and thereafter, using the
12 following schedule:

	<u>Amount of Real Property Taxes</u>
<u>Household Income</u>	<u>Allowed as Rebate</u>
<u>\$ 0 - \$15,000</u>	<u>\$1,100</u>
<u> 15,001 - 35,000</u>	<u>1,000</u>
<u> 35,001 - 40,000</u>	<u>900</u>
<u> 40,001 - 75,000</u>	<u>800</u>

19 (ii) The supplemental amount for a claimant with a
20 household income equal to or less than \$30,000 and an
21 eligible claim for property tax rebate for real property
22 taxes due and payable during the calendar year preceding
23 the first year in which a payment under section 505(b) is
24 made and each year thereafter and whose real property
25 taxes exceed 15% of the claimant's household income shall
26 be equal to 50% of the base amount determined under
27 subparagraph (i). A claimant who is a resident of a city
28 of the first class, a city of the second class A or a
29 school district of the first class A shall be ineligible
30 for the supplemental amount under this subparagraph.

