

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 468 Session of 2013

INTRODUCED BY COX, AUMENT, BAKER, BARRAR, V. BROWN, D. COSTA, DAVIS, FREEMAN, GABLER, GILLEN, GOODMAN, GROVE, HAHN, C. HARRIS, HEFFLEY, KAUFFMAN, M. K. KELLER, KNOWLES, KORTZ, MATZIE, MICOZZIE, MULLERY, O'BRIEN, RAVENSTAHL, SAINATO, SAMUELSON, SCHLOSSBERG, SWANGER, YOUNGBLOOD, HARHART, DENLINGER, MURT, DAVIDSON, CALTAGIRONE AND TOBASH, JANUARY 30, 2013

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES, APRIL 22, 2013

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," in senior citizens property tax
11 and rent rebate assistance, further providing for DEFINITIONS <--
12 AND FOR filing of claim.

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

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

18 SECTION 1. THE DEFINITION OF "INCOME" IN SECTION 1303 OF THE <--
19 ACT OF JUNE 27, 2006 (1ST SP.SESS., P.L.1873, NO.1), KNOWN AS
20 THE TAXPAYER RELIEF ACT, IS AMENDED TO READ:

1 SECTION 1303. DEFINITIONS.

2 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER
3 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
4 CONTEXT CLEARLY INDICATES OTHERWISE:

5 * * *

6 "INCOME." ALL INCOME FROM WHATEVER SOURCE DERIVED,
7 INCLUDING, BUT NOT LIMITED TO:

8 (1) SALARIES, WAGES, BONUSES, COMMISSIONS, INCOME FROM
9 SELF-EMPLOYMENT, ALIMONY, SUPPORT MONEY, CASH PUBLIC
10 ASSISTANCE AND RELIEF.

11 (2) THE GROSS AMOUNT OF ANY PENSIONS OR ANNUITIES,
12 INCLUDING RAILROAD RETIREMENT BENEFITS FOR CALENDAR YEARS
13 PRIOR TO 1999 AND 50% OF RAILROAD RETIREMENT BENEFITS FOR
14 CALENDAR YEARS 1999 AND THEREAFTER.

15 (3) ALL BENEFITS RECEIVED UNDER THE SOCIAL SECURITY ACT
16 (49 STAT. 620, 42 U.S.C. § 301 ET SEQ.), EXCEPT MEDICARE
17 BENEFITS, FOR CALENDAR YEARS PRIOR TO 1999, AND 50% OF ALL
18 BENEFITS RECEIVED UNDER THE SOCIAL SECURITY ACT, EXCEPT
19 MEDICARE BENEFITS, FOR CALENDAR YEARS 1999 AND THEREAFTER.

20 (4) ALL BENEFITS RECEIVED UNDER STATE UNEMPLOYMENT
21 INSURANCE LAWS AND VETERANS' DISABILITY PAYMENTS.

22 (5) ALL INTEREST RECEIVED FROM THE FEDERAL OR ANY STATE
23 GOVERNMENT OR ANY INSTRUMENTALITY OR POLITICAL SUBDIVISION
24 THEREOF.

25 (6) REALIZED CAPITAL GAINS AND RENTALS.

26 (7) WORKERS' COMPENSATION.

27 (8) THE GROSS AMOUNT OF LOSS OF TIME INSURANCE BENEFITS,
28 LIFE INSURANCE BENEFITS AND PROCEEDS, EXCEPT THE FIRST
29 [\$5,000] \$10,000 OF THE TOTAL OF DEATH BENEFIT PAYMENTS.

30 (9) GIFTS OF CASH OR PROPERTY, OTHER THAN TRANSFERS BY

1 GIFT BETWEEN MEMBERS OF A HOUSEHOLD, IN EXCESS OF A TOTAL
2 VALUE OF \$300.
3 THE TERM DOES NOT INCLUDE SURPLUS FOOD OR OTHER RELIEF IN KIND
4 SUPPLIED BY A GOVERNMENTAL AGENCY, PROPERTY TAX OR RENT REBATE
5 OR INFLATION DIVIDEND.

6 * * *

7 SECTION 2. SECTION 1305(A) AND (B) OF THE ACT ARE AMENDED
8 AND THE SECTION IS AMENDED BY ADDING A SUBSECTION TO READ:
9 Section 1305. Filing of claim.

10 (A) GENERAL RULE.--[EXCEPT AS OTHERWISE PROVIDED IN <--
11 SUBSECTION (B), A] A CLAIM FOR PROPERTY TAX OR RENT REBATE SHALL
12 BE FILED WITH THE DEPARTMENT ON OR BEFORE THE [30TH DAY OF JUNE]
13 31ST DAY OF DECEMBER OF THE YEAR NEXT SUCCEEDING THE END OF THE
14 CALENDAR YEAR IN WHICH REAL PROPERTY TAXES OR RENT WAS DUE AND
15 PAYABLE.

16 (B) EXCEPTION.--[A CLAIM FILED AFTER THE JUNE 30 DEADLINE
17 UNTIL DECEMBER 31 OF SUCH CALENDAR YEAR SHALL BE ACCEPTED BY THE
18 SECRETARY AS LONG AS FUNDS ARE AVAILABLE TO PAY THE BENEFITS TO
19 THE LATE FILING CLAIMANT.] A CLAIM SHALL BE ACCEPTED BY THE
20 SECRETARY AS LONG AS FUNDS ARE AVAILABLE TO PAY THE BENEFITS TO
21 THE CLAIMANT.

22 * * *

23 ~~(d) Eligibility of claimants.~~ <--

24 ~~* * *~~

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

29 ~~(i) The family member is the surviving spouse,~~
30 ~~child, mother or father, or sister or brother of the~~

1 ~~decedent, with preference given in that order.~~

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

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

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

15 (E) ELIGIBILITY OF ESTATE.--IN THE CASE WHERE AN INDIVIDUAL <--
16 HAS DIED PRIOR TO APPLYING FOR THE PROPERTY TAX OR RENT REBATE,
17 THE APPLICATION MAY BE SUBMITTED BY AN EXECUTOR OR ADMINISTRATOR
18 IF THE INDIVIDUAL WOULD HAVE BEEN ELIGIBLE FOR A PROPERTY TAX OR
19 RENT REBATE ON THE DATE OF THE INDIVIDUAL'S DEATH.

20 Section 2 3. This act shall take effect in 60 days. <--