
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1655 Session of
2015

INTRODUCED BY D. PARKER, KINSEY, RADER, THOMAS, HENNESSEY AND
SAYLOR, OCTOBER 21, 2015

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 21, 2015

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," providing for school district
11 senior citizens property tax and rent rebate assistance.

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

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

17 CHAPTER 14

18 SCHOOL DISTRICT SENIOR

19 CITIZENS PROPERTY TAX AND RENT

20 REBATE ASSISTANCE

21 Section 1401. Scope of chapter.

22 This chapter provides senior citizens with additional

1 assistance in the form of property tax and rent rebates.

2 Section 1402. Definitions.

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

6 "Claimant." As defined in section 1303.

7 "Real property taxes." As defined in section 1303.

8 "Rent rebate in lieu of property taxes." As defined in
9 section 1303.

10 "Supplemental assistance." An additional amount paid to a
11 claimant in the form of a property tax rebate or a rent rebate
12 in lieu of property taxes.

13 Section 1403. Authorization.

14 A school district may provide supplemental assistance to a
15 claimant who receives a rebate for real property taxes or a rent
16 rebates in lieu of property taxes under Chapter 13. An
17 application for supplemental assistance shall be in the form and
18 manner prescribed by the board of school directors.

19 Section 1404. Limitations.

20 (a) Amount.--The amount of supplemental assistance paid to a
21 claimant may not exceed the total amount of property taxes or
22 rent paid by the claimant. A school district must include the
23 amount the claimant receives under Chapter 13 in the calculation
24 of the maximum supplemental assistance for which the claimant is
25 eligible.

26 (b) Eligibility.--A claimant is not eligible to receive
27 supplemental assistance if the claimant is not eligible for or
28 is denied a rebate under Chapter 13.

29 Section 1405. Prohibitions.

30 A school district may not:

1 (1) Increase the millage rate of the school district's
2 tax on real property to provide supplemental assistance.

3 (2) Use funds appropriated by the Commonwealth or
4 otherwise provided by the Commonwealth to provide
5 supplemental assistance.

6 Section 1406. Report.

7 A school district shall report to the Department of Education
8 the amount expended by the school district during the prior
9 fiscal year for supplemental assistance. The report shall be
10 submitted by July 1 of each fiscal year. The Department of
11 Education shall publish the amounts on the Department of
12 Education's publicly accessible Internet website.

13 Section 1407. Construction.

14 Nothing in this chapter shall be construed to limit the
15 rebates available to a claimant under Chapter 13.

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