
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 753 Session of
2017

INTRODUCED BY MURT, V. BROWN, BULLOCK, CALTAGIRONE, DeLUCA,
DONATUCCI, DRISCOLL, ROZZI AND SOLOMON, MARCH 7, 2017

REFERRED TO COMMITTEE ON FINANCE, MARCH 7, 2017

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
12 definitions, for property tax and rent rebate and for proof
13 of claim.

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

16 Section 1. The definition of "claimant" in section 1303 of
17 the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known
18 as the Taxpayer Relief Act, is amended to read:

19 Section 1303. Definitions.

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

23 * * *

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

3 [(1) was at least 65 years of age or whose spouse, if a
4 member of the household, was at least 65 years of age during
5 a calendar year in which real property taxes or rent were due
6 and payable;]

7 (1.1) was a single person and at least 50 years of age
8 during a calendar year in which rent or real property taxes
9 were due and payable;

10 (1.2) was a married person where at least one member of
11 the household was at least 65 years of age during a calendar
12 year in which rent or real property taxes were due and
13 payable;

14 (2) was a widow or widower and was at least 50 years of
15 age during a calendar year or part thereof in which real
16 property taxes or rent were due and payable; or

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

20 * * *

21 Section 2. Sections 1304(c) and 1306 of the act are amended
22 to read:

23 Section 1304. Property tax; and rent rebate.

24 * * *

25 (c) Apportionment and public assistance.--

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

27 (i) a homestead is owned or rented and occupied for
28 only a portion of a year or is owned or rented in part by
29 a person who does not meet the qualifications for a
30 claimant, exclusive of any interest owned or leased by a

1 claimant's spouse;

2 (ii) the claimant is [a widow or widower who
3 remarries] at least 50 years of age and marries an
4 individual who is ineligible to file a claim for property
5 tax rebate or rent rebate; or

6 (iii) the claimant is a formerly disabled person who
7 is no longer disabled,

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

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

16 * * *

17 Section 1306. Proof of claim.

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

19 (1) Reasonable proof of household income.

20 (2) The size and nature of the property claimed as a
21 homestead.

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

25 (4) If the claimant is a widow or widower, a declaration
26 of such status in such manner as prescribed by the secretary.

27 (b) Proof of disability.--

28 (1) Proof that a claimant is eligible to receive
29 disability benefits under the Social Security Act (49 Stat.
30 620, 42 U.S.C. § 301 et seq.) shall constitute proof of

1 disability under this chapter.

2 (2) No person who has been found not to be disabled by
3 the Social Security Administration shall be granted a rebate
4 under this chapter.

5 (3) A claimant not covered under the Social Security Act
6 shall be examined by a physician designated by the department
7 and such status determined using the same standards used by
8 the Social Security Administration.

9 (c) Direct payment of taxes or rent not required.--It shall
10 not be necessary that such taxes or rent were paid directly by
11 the claimant if the rent or taxes have been paid when the claim
12 is filed.

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

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