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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 207 Session of  
2019

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INTRODUCED BY DEASY, JANUARY 28, 2019

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REFERRED TO COMMITTEE ON FINANCE, JANUARY 28, 2019

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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 prohibiting certain use of rent rebates.

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

15 Section 1. The definition of "rent rebate in lieu of  
16 property taxes" in section 1303 of the act of June 27, 2006 (1st  
17 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, is  
18 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 "Rent rebate in lieu of property [taxes."] taxes" or "rent  
2 rebate." Twenty percent of the gross amount actually paid in  
3 cash or its equivalent in any calendar year to a landlord in  
4 connection with the occupancy of a homestead by a claimant,  
5 irrespective of whether such amount constitutes payment solely  
6 for the right of occupancy or otherwise.

7 \* \* \*

8 Section 2. The act is amended by adding a section to read:  
9 Section 1314. Unlawful use of rent rebates.

10 (a) General rule.--It shall be unlawful for a landlord and  
11 tenant to enter into a lease or agreement to assign or pay a  
12 portion of a rent rebate to which the tenant may be entitled to  
13 the landlord or to the landlord's assignee or representative.

14 (b) Penalties.--A landlord who violates this section shall:

15 (1) Fully reimburse the tenant of the portion of a  
16 payment that was assigned or otherwise used as payment by the  
17 tenant to the landlord in violation of this section.

18 (2) Pay to the department a penalty equal to 25% of the  
19 total amount of the payment to which the tenant was entitled.  
20 The penalty shall bear interest at the rate of 1.5% per month  
21 from the date the payment was assigned or otherwise used as  
22 payment by the tenant until the penalty is paid in full to  
23 the department.

24 (c) Enforcement.--The Attorney General shall enforce the  
25 provisions of this section.

26 (d) Definitions.--The following words and phrases when used  
27 in this section shall have the meanings given to them in this  
28 subsection unless the context clearly indicates otherwise:

29 "Landlord." An owner of real property who leases property to  
30 a tenant under a lease agreement.

1       "Tenant." A person who has a possessory interest in real  
2 property under a lease or by law.

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