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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 394 Session of  
2021

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INTRODUCED BY SIMS, GUENST, SANCHEZ, McNEILL, PARKER, BURGOS,  
SCHWEYER, HOHENSTEIN, DRISCOLL, HOWARD, SAMUELSON,  
SCHLOSSBERG, PISCIOTTANO, WEBSTER, HILL-EVANS, DeLUCA,  
MALAGARI, WARREN, CIRESI, FREEMAN, O'MARA AND INNAMORATO,  
FEBRUARY 3, 2021

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REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 3, 2021

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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 filing of  
12 claim.

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

15 Section 1. Section 1305(e) of the act of June 27, 2006 (1st  
16 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act,  
17 added May 19, 2020 (P.L.146, No.20), is amended to read:

18 Section 1305. Filing of claim.

19 \* \* \*

20 (e) Claim for calendar year 2019.--

21 (1) Except as provided under subsection (b) and

1 paragraph (2), a claim for property tax or rent rebate for  
2 calendar year 2019 may be filed with the department on or  
3 before [December 31, 2020] June 30, 2021.

4 (2) The secretary shall expedite a claim satisfying the  
5 eligibility requirements under this chapter for calendar year  
6 2019 which had a calendar year 2018 claim approved for  
7 reimbursement.

8 (3) If funds are available, a reimbursement on a claim  
9 for calendar year 2019 may be made from the State Lottery  
10 Fund immediately.

11 Section 2. This act shall take effect immediately.