
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 614 Session of
2021

INTRODUCED BY SIMS, SCHLOSSBERG, SAMUELSON, SANCHEZ, McNEILL,
LEE, WEBSTER, HILL-EVANS, SCHWEYER, NEILSON, CIRESI,
MALAGARI, DRISCOLL, FREEMAN, INNAMORATO, McCLINTON AND
MADDEN, FEBRUARY 24, 2021

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 24, 2021

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 property
12 tax and rent rebate.

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

15 Section 1. Section 1304(a)(3) of the act of June 27, 2006
16 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief
17 Act, is amended and the subsection is amended by adding a
18 paragraph to read:

19 Section 1304. Property tax; and rent rebate.

20 (a) Schedule of rebates.--

21 * * *

22 (3) The amount of any claim for rent rebate in lieu of

1 property taxes for rent due and payable during calendar year
2 2006 [and thereafter] through calendar year 2020 shall be
3 determined in accordance with the following:

4	Amount of Rent Rebate in
5	Lieu of Property Taxes
6	Household Income
	Allowed as Rebate
7	\$ 0 - \$ 8,000 \$650
8	8,001 - 15,000 500

9 (4) The amount of any claim for rent rebate in lieu of
10 property taxes for rent due and payable during calendar year
11 2021 and thereafter shall be determined in accordance with
12 the following:

13	<u>Amount of Rent Rebate in</u>
14	<u>Lieu of Property Taxes</u>
15	<u>Household Income</u>
	<u>Allowed as Rebate</u>
16	<u>\$ 0 - \$ 8,000 \$650</u>
17	<u>8,001 - 20,000 500</u>

18 * * *

19 Section 2. This act shall take effect immediately.