
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1106 Session of
2021

INTRODUCED BY WHEELAND, McNEILL, HILL-EVANS, CIRESI, RYAN,
GALLOWAY AND MOUL, APRIL 6, 2021

REFERRED TO COMMITTEE ON FINANCE, APRIL 6, 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 State funds formula, further
11 providing for certification and calculation of minimum and
12 maximum modifiers; and, in senior citizens property tax and
13 rent rebate assistance, further providing for property tax
14 and rent rebate, for funds for payment of claims and for
15 claim forms and rules and regulations.

16 The General Assembly of the Commonwealth of Pennsylvania
17 hereby enacts as follows:

18 Section 1. Sections 503(e)(2), 1304(a)(2) and (3) and
19 1308(b)(4) of the act of June 27, 2006 (1st Sp.Sess., P.L.1873,
20 No.1), known as the Taxpayer Relief Act, are amended and the
21 subsections are amended by adding paragraphs to read:

22 Section 503. Certification; calculation of minimum and maximum
23 modifiers.

24 * * *

1 (e) Distribution.--

2 * * *

3 (2) For fiscal [year 2009-2010 and each fiscal year
4 thereafter] years 2009-2010 through 2020-2021, the secretary
5 shall distribute the difference between the amount certified
6 under subsection (a)(1)(i) and the sum of all of the
7 following:

8 (i) The difference between the sum of the amount of
9 approved claims to be paid in the next fiscal year under
10 section 1304(a)(2)(i) and (3) and the amount of approved
11 claims paid in the 2006-2007 fiscal year under section
12 1304(a)(1).

13 (ii) The sum of all of the following:

14 (A) The amount sufficient to fund reimbursements
15 to eligible school districts pursuant to section 324.
16 The amount deducted pursuant to this clause shall be
17 calculated based on the information provided by
18 school districts pursuant to subsection (b)(2).

19 (B) The amount of approved claims under section
20 704.

21 (C) The amount of approved claims under section
22 1304(a)(2)(ii).

23 (3) For fiscal year 2021-2022 and each fiscal year
24 thereafter, the secretary shall distribute the difference
25 between the amount certified under subsection (a)(1)(i) and
26 the sum of all of the following:

27 (i) The difference between the sum of the amount of
28 approved claims to be paid in the next fiscal year under
29 section 1304(a)(2)(i.1), (4) and (5) and the amount of
30 approved claims paid in the 2006-2007 fiscal year under

1 section 1304(a)(1).

2 (ii) The sum of all of the following:

3 (A) The amount sufficient to fund reimbursements
4 to eligible school districts pursuant to section 324.

5 The amount deducted under this clause shall be
6 calculated based on the information provided by
7 school districts under subsection (b)(2).

8 (B) The amount of approved claims under section
9 704.

10 (C) The amount of approved claims under section
11 1304(a)(2)(ii).

12 Section 1304. Property tax; and rent rebate.

13 (a) Schedule of rebates.--

14 * * *

15 (2) The following apply:

16 (i) The base amount of any claim for property tax
17 rebate for real property taxes due and payable during
18 calendar [year 2006 and thereafter] years 2006 through
19 2020 shall be determined in accordance with the following
20 schedule:

	Amount of Real Property Taxes
Household Income	Allowed as Rebate
\$ 0 - \$ 8,000	\$650
8,001 - 15,000	500
15,001 - 18,000	300
18,001 - 35,000	250

27 (i.1) The following apply:

28 (A) For claimants in single-person households,
29 the base amount of any claim for property tax rebate
30 for real property taxes due and payable during

1 calendar year 2021 and thereafter shall be determined
2 in accordance with the following schedule:

<u>Single-person</u>	<u>Amount of Real Property Taxes</u>
<u>Household Income</u>	<u>Allowed as Rebate</u>
<u>\$ 0 - \$ 8,000</u>	<u>\$650</u>
<u> 8,001 - 15,000</u>	<u> 500</u>
<u> 15,001 - 18,000</u>	<u> 300</u>
<u> 18,001 - 35,000</u>	<u> 250</u>

9 (B) For claimants in multiperson households, the
10 base amount of any claim for property tax rebate for
11 real property taxes due and payable during calendar
12 year 2021 and thereafter shall be determined in
13 accordance with the following schedule:

<u>Multiperson</u>	<u>Amount of Real Property Taxes</u>
<u>Household Income</u>	<u>Allowed as Rebate</u>
<u>\$ 0 - \$28,000</u>	<u>\$650</u>
<u> 28,001 - 35,000</u>	<u> 500</u>
<u> 35,001 - 38,000</u>	<u> 300</u>
<u> 38,001 - 55,000</u>	<u> 250</u>

20 (ii) The supplemental amount for a claimant with a
21 household income equal to or less than \$30,000 and an
22 eligible claim for property tax rebate for real property
23 taxes due and payable during the calendar year preceding
24 the first year in which a payment under section 505(b) is
25 made and each year thereafter and whose real property
26 taxes exceed 15% of the claimant's household income shall
27 be equal to 50% of the base amount determined under
28 [subparagraph (i)] this paragraph. A claimant who is a
29 resident of a city of the first class, a city of the
30 second class A or a school district of the first class A

1 shall be ineligible for the supplemental amount under
2 this subparagraph.

3 (3) The amount of any claim for rent rebate in lieu of
4 property taxes for rent due and payable during calendar [year
5 2006 and thereafter] years 2006 through 2020 shall be
6 determined in accordance with the following:

7	Amount of Rent Rebate in
8	Lieu of Property Taxes
9	Household Income
	Allowed as Rebate
10	\$ 0 - \$ 8,000 \$650
11	8,001 - 15,000 500

12 (4) For claimants in single-person households, the
13 amount of any claim for rent rebate in lieu of property taxes
14 for rent due and payable during calendar year 2021 and
15 thereafter shall be determined in accordance with the
16 following:

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

22 (5) For claimants in multiperson households, the amount
23 of any claim for rent rebate in lieu of property taxes for
24 rent due and payable during calendar year 2021 and thereafter
25 shall be determined in accordance with the following:

26	<u>Amount of Rent Rebate in</u>
27	<u>Lieu of Property Taxes</u>
28	<u>Household Income</u>
	<u>Allowed as Rebate</u>
29	<u>\$ 0 - \$15,500 \$650</u>
30	<u>15,501 - 22,500 500</u>

1 * * *

2 Section 1308. Funds for payment of claims.

3 * * *

4 (b) Transfers.--The Secretary of the Budget shall transfer
5 the following amounts from the Property Tax Relief Fund to the
6 State Lottery:

7 * * *

8 (4) For fiscal [year 2009-2010 and each fiscal year
9 thereafter] years 2009-2010 through 2020-2021, all of the
10 following:

11 (i) The difference between the sum of the amount of
12 approved claims to be paid in the next fiscal year under
13 section 1304(a)(2)(i) and (3) and the amount of approved
14 claims paid in fiscal year 2006-2007 under section
15 1304(a)(1).

16 (ii) The sum of the amount of approved claims to be
17 paid in the next fiscal year under sections 704 and
18 1304(a)(2)(ii), if any.

19 (4.1) For fiscal year 2021-2022 and each fiscal year
20 thereafter, all of the following:

21 (i) The difference between the sum of the amount of
22 approved claims to be paid in the next fiscal year under
23 section 1304(a)(2)(i.1), (4) and (5) and the amount of
24 approved claims paid in fiscal year 2006-2007 under
25 section 1304(a)(1).

26 (ii) The sum of the amount of approved claims to be
27 paid in the next fiscal year under sections 704 and
28 1304(a)(2)(ii), if any.

29 * * *

30 Section 2. Section 1309(b) of the act is amended to read:

1 Section 1309. Claim forms and rules and regulations.

2 * * *

3 (b) Report to General Assembly.--In addition to any rules
4 and regulations prescribed under subsection (a), the department
5 shall collect the following information and issue a report
6 including such information to the chairman and minority chairman
7 of the Appropriations Committee of the Senate and the chairman
8 and minority chairman of the Appropriations Committee of the
9 House of Representatives by September 30, 2006, and September 30
10 of each year thereafter.

11 (1) The total number of claims which will be paid in the
12 fiscal year in which the report is issued with the
13 information provided by school district, by county and for
14 each household income level under section [1304(a)(2)(i)]
15 1304(a)(2).

16 (2) The total amount of rebates paid in the fiscal year
17 in which the report is issued with the information provided
18 by school district, by county and for each household income
19 level under section [1304(a)(2)(i)] 1304(a)(2).

20 Section 3. This act shall take effect immediately.