

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 747 Session of 2021

INTRODUCED BY COSTA, FONTANA, HUGHES, TARTAGLIONE, BREWSTER,  
KANE, MUTH, HAYWOOD AND CAPPELLETTI, JUNE 7, 2021

REFERRED TO FINANCE, JUNE 7, 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, adding a prohibition relating to  
12 adding rent rebates.

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

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

18 Section 1314. Unlawful uses of rebates.

19 (a) Rebates used as part of lease or agreement prohibited.--

20 It shall be unlawful for a landlord and tenant to enter into a

21 lease or agreement to assign or pay any portion of any rebate

22 payable under this chapter, to which a tenant may be entitled,

23 to the landlord or to the landlord's assignee or representative.

1 (b) Penalties.--A landlord that violates this section shall  
2 be ordered to fully reimburse the tenant of any portion of a  
3 payment that was assigned or otherwise used as payment by the  
4 tenant to the landlord. Additionally, a penalty of 25% of the  
5 total amount of the payment to which the tenant was entitled  
6 shall be imposed on the landlord and paid to the department. The  
7 penalty shall bear interest at the rate of 1.5% per month from  
8 the date of imposition until paid in full to the department.

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

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

14 "Landlord." An owner of real property that leases property  
15 to a tenant under a lease agreement. The term includes a person  
16 acting on behalf of the owner in the operation or management of  
17 the real property.

18 "Tenant." A person who occupies a dwelling by reason of a  
19 possessory interest in the real property on which the dwelling  
20 is located under a lease agreement.

21 Section 2. This act shall take effect in 60 days.