

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2125 Session of 2024

INTRODUCED BY MERCURI, COOK, RADER, R. MACKENZIE, M. JONES,
JOZWIAK, OBERLANDER, MOUL AND CABELL, MARCH 18, 2024

REFERRED TO COMMITTEE ON FINANCE, MARCH 18, 2024

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 claim forms
12 and rules and regulations.

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

15 Section 1. Section 1309 of the act of June 27, 2006 (1st
16 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, is
17 amended by adding a subsection to read:

18 Section 1309. Claim forms and rules and regulations.

19 * * *

20 (a.1) Determination.--

21 (1) The department shall have 10 business days following
22 the receipt of a completed claim form to make one of the
23 following determinations:

1 (i) Approve the claim.

2 (ii) Notify the applicant through the mail and any
3 electronic system implemented by the department, such as
4 myPATH, that the department needs 10 additional business
5 days to complete the claim.

6 (iii) Request additional information from the
7 applicant through the mail and any electronic system
8 implemented by the department, such as myPATH.

9 (iv) Deny the claim.

10 (2) If the department does not make a determination as
11 provided under paragraph (1), the claim shall be deemed
12 approved and paid out of the department's operating fund.

13 * * *

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