

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2129 Session of 2024

INTRODUCED BY RADER, COOK, MERCURI, 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 filing and
12 payment of claim.

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

15 Section 1. Section 1305(a) and (b) of the act of June 27,
16 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer
17 Relief Act, amended August 4, 2023 (P.L.29, No.7), is amended to
18 read:

19 Section 1305. Filing and payment of claim.

20 (a) General rule.--[Except as otherwise provided in
21 subsection (b), a] A claim for property tax or rent rebate shall
22 be filed with the department on or before [the 30th day of June]
23 December 31 of the year next succeeding the end of the calendar

1 year in which real property taxes or rent was due and payable.

2 [(b) Exception.--A claim filed after the June 30 deadline
3 until December 31 of such calendar year shall be accepted by the
4 secretary as long as funds are available to pay the benefits to
5 the late filing claimant.]

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