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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1599 Session of  
2015

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INTRODUCED BY McCARTER, OCTOBER 5, 2015

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REFERRED TO COMMITTEE ON FINANCE, OCTOBER 5, 2015

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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)(2)(i) 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 subparagraph to read:

19 Section 1304. Property tax; and rent rebate.

20 (a) Schedule of rebates.--

21 \* \* \*

22 (2) The following apply:

23 (i) The base amount of any claim for property tax

1 rebate for real property taxes due and payable during  
2 calendar [year 2006 and thereafter] years 2006 through  
3 2015 shall be determined in accordance with the following  
4 schedule:

	Amount of Real Property Taxes
Household Income	Allowed as Rebate
7 \$ 0 - \$ 8,000	\$650
8 8,001 - 15,000	500
9 15,001 - 18,000	300
10 18,001 - 35,000	250

11 (i.1) The base amount of any claim for property tax  
12 rebate for real property taxes due and payable during  
13 calendar year 2016 and thereafter shall be determined in  
14 accordance with the following schedule:

	<u>Amount of Real Property Taxes</u>
<u>Household Income</u>	<u>Allowed as Rebate</u>
17 <u>\$ 0 - \$15,000</u>	<u>\$3,000</u>
18 <u>15,001 - 25,000</u>	<u>1,500</u>
19 <u>25,001 - 35,000</u>	<u>1,250</u>
20 <u>35,001 - 45,000</u>	<u>1,000</u>
21 <u>45,001 - 55,000</u>	<u>750</u>
22 <u>55,001 - 65,000</u>	<u>500</u>
23 <u>65,001 - 85,000</u>	<u>250</u>

24 \* \* \*

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