
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2394 Session of
2014

INTRODUCED BY WATERS, McNEILL, KINSEY, THOMAS, BISHOP,
YOUNGBLOOD, BARRAR, PAINTER, SWANGER, COHEN, MAHONEY AND
V. BROWN, JUNE 28, 2014

REFERRED TO COMMITTEE ON FINANCE, JUNE 28, 2014

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," further providing for property
11 tax rebate.

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

14 Section 1. Section 1304(a)(2) of the act of June 27, 2006
15 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief
16 Act, is amended to read:

17 Section 1304. Property tax; and rent rebate.

18 (a) Schedule of rebates.--

19 * * *

20 (2) The following apply:

21 (i) The base amount of any claim for property tax
22 rebate for real property taxes due and payable during

1 calendar year 2006 and thereafter shall be determined in
2 accordance with the following schedule:

3	Amount of Real Property Taxes
4 Household Income	Allowed as Rebate
5 \$ 0 - \$ 8,000	\$650
6 8,001 - 15,000	500
7 15,001 - 18,000	300
8 18,001 - 35,000	250

9 (ii) The supplemental amount for a claimant with a
10 household income equal to or less than \$30,000 and an
11 eligible claim for property tax rebate for real property
12 taxes due and payable during the calendar year preceding
13 the first year in which a payment under section 505(b) is
14 made and each year thereafter and whose real property
15 taxes exceed 15% of the claimant's household income shall
16 be equal to 50% of the base amount determined under
17 subparagraph (i). A claimant who is a resident of a city
18 of the first class, a city of the second class A or a
19 school district of the first class A shall be ineligible
20 for the supplemental amount under this subparagraph.

21 (iii) The percentage of real property taxes allowed
22 as rebate shall be equal to 100% for a claimant:

23 (A) with a household income equal to or less
24 than \$50,000 and an eligible claim for property tax
25 rebate for real property taxes due and payable during
26 calendar year 2014 and thereafter;

27 (B) whose real property taxes exceed 5% of the
28 claimant's household income; and

29 (C) who was at least 80 years of age or whose
30 spouse, if a member of the household, was at least 80

1 years of age during a calendar year in which real
2 property taxes were due and payable.

3 * * *

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