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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2501 Session of  
2022

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INTRODUCED BY HERSHEY, BURGOS, CIRESI AND HENNESSEY,  
MARCH 23, 2022

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REFERRED TO COMMITTEE ON FINANCE, MARCH 23, 2022

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AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania  
2 Consolidated Statutes, in assessments of persons and  
3 property, providing for local property tax rent rebate  
4 programs.

5 The General Assembly of the Commonwealth of Pennsylvania  
6 hereby enacts as follows:

7 Section 1. Chapter 85 of Title 53 of the Pennsylvania  
8 Consolidated Statutes is amended by adding a subchapter to read:

9 SUBCHAPTER G

10 LOCAL PROPERTY TAX RENT REBATE PROGRAMS

11 Sec.

12 8591. Scope of subchapter.

13 8592. Definitions.

14 8593. Authorization.

15 8594. Prohibition.

16 § 8591. Scope of subchapter.

17 This subchapter relates to local property tax rent rebate  
18 programs.

19 § 8592. Definitions.

1 The following words and phrases when used in this subchapter  
2 shall have the meanings given to them in this section unless the  
3 context clearly indicates otherwise:

4 "Eligible taxpayer." An individual who:

5 (1) Owns or rents real property which is taxable by a  
6 local taxing authority.

7 (2) Meets the eligibility requirements established by a  
8 governing body of a local taxing authority under section  
9 8593(c) (relating to authorization).

10 "Governing body." The following:

11 (1) the board of school directors of a school district;

12 (2) the council in a city, borough or incorporated town;

13 (3) the board of commissioners in a county or township  
14 of the first class;

15 (4) the board of supervisors in a township of the second  
16 class; or

17 (5) the legislative policymaking body in a home rule  
18 municipality.

19 "Local taxing authority." A political subdivision which  
20 levies a tax on real property.

21 "Program." A local property tax rent rebate program  
22 established under section 8593(a).

23 "School district." A school district of the first class,  
24 first class A, second class, third class or fourth class.

25 § 8593. Authorization.

26 (a) Establishment.--The governing body of a local taxing  
27 authority may establish a local property tax rent rebate  
28 program.

29 (b) Guidelines.--The governing body of the local taxing  
30 authority shall issue guidelines for the program, which shall

1 include eligibility requirements and the method for calculating  
2 the rebate. The guidelines shall be published on the local  
3 taxing authority's publicly accessible Internet website.

4 (c) Eligibility.--The governing body of the local taxing  
5 authority shall establish the requirements for eligibility for a  
6 program based on the age, disability, infirmity or income of an  
7 individual.

8 (d) Application.--An application from an eligible taxpayer  
9 shall be made on a form and in a manner prescribed by the  
10 governing body of the local taxing authority.

11 § 8594. Prohibition.

12 A governing body of a local taxing authority that elects to  
13 establish a program may not increase the millage rate of its tax  
14 on real property to pay for the program.

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