

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2560 Session of 2022

INTRODUCED BY SAMUELSON, McCLINTON, HARRIS, ABNEY, BENHAM, BIZZARRO, BOYLE, BRADFORD, BRIGGS, A. BROWN, BURGOS, BURNS, CEPHAS, CIRESI, CONKLIN, COVINGTON, CRUZ, DALEY, A. DAVIS, T. DAVIS, DAWKINS, DEASY, DeLISSIO, DELLOSO, DeLUCA, DRISCOLL, FIEDLER, FITZGERALD, FRANKEL, FREEMAN, GALLOWAY, GUENST, HANBIDGE, HARKINS, HILL-EVANS, HOHENSTEIN, HOWARD, INNAMORATO, ISAACSON, KENYATTA, KIM, KINKEAD, KINSEY, KIRKLAND, KOSIEROWSKI, KRAJEWSKI, KRUEGER, KULIK, LONGIETTI, R. MACKENZIE, MADDEN, MALAGARI, MARKOSEK, MATZIE, McNEILL, MERSKI, D. MILLER, MULLINS, NEILSON, N. NELSON, O'MARA, OTTEN, PARKER, PASHINSKI, PISCIOTTANO, RABB, ROZZI, SAINATO, SANCHEZ, SAPPEY, SCHLOSSBERG, SCHWEYER, SHUSTERMAN, SIMS, SNYDER, SOLOMON, STURLA, VITALI, WARREN, WEBSTER, WELBY, D. WILLIAMS, YOUNG, ZABEL, CURRY, HERRIN AND BULLOCK, APRIL 27, 2022

REFERRED TO COMMITTEE ON AGING AND OLDER ADULT SERVICES, APRIL 27, 2022

AN ACT

1 Amending the act of April 9, 1929 (P.L.343, No.176), entitled
 2 "An act relating to the finances of the State government;
 3 providing for cancer control, prevention and research, for
 4 ambulatory surgical center data collection, for the Joint
 5 Underwriting Association, for entertainment business
 6 financial management firms, for private dam financial
 7 assurance and for reinstatement of item vetoes; providing for
 8 the settlement, assessment, collection, and lien of taxes,
 9 bonus, and all other accounts due the Commonwealth, the
 10 collection and recovery of fees and other money or property
 11 due or belonging to the Commonwealth, or any agency thereof,
 12 including escheated property and the proceeds of its sale,
 13 the custody and disbursement or other disposition of funds
 14 and securities belonging to or in the possession of the
 15 Commonwealth, and the settlement of claims against the
 16 Commonwealth, the resettlement of accounts and appeals to the
 17 courts, refunds of moneys erroneously paid to the
 18 Commonwealth, auditing the accounts of the Commonwealth and
 19 all agencies thereof, of all public officers collecting
 20 moneys payable to the Commonwealth, or any agency thereof,

1 and all receipts of appropriations from the Commonwealth,
2 authorizing the Commonwealth to issue tax anticipation notes
3 to defray current expenses, implementing the provisions of
4 section 7(a) of Article VIII of the Constitution of
5 Pennsylvania authorizing and restricting the incurring of
6 certain debt and imposing penalties; affecting every
7 department, board, commission, and officer of the State
8 government, every political subdivision of the State, and
9 certain officers of such subdivisions, every person,
10 association, and corporation required to pay, assess, or
11 collect taxes, or to make returns or reports under the laws
12 imposing taxes for State purposes, or to pay license fees or
13 other moneys to the Commonwealth, or any agency thereof,
14 every State depository and every debtor or creditor of the
15 Commonwealth," providing for property tax and rent rebate
16 supplemental payments; transferring funds from the COVID-19
17 Response Restricted Account to the State Lottery Fund; and
18 making an appropriation.

19 The General Assembly of the Commonwealth of Pennsylvania
20 hereby enacts as follows:

21 Section 1. The act of April 9, 1929 (P.L.343, No.176), known
22 as The Fiscal Code, is amended by adding an article to read:

23 ARTICLE I-K

24 PROPERTY TAX AND RENT REBATE SUPPLEMENTAL PAYMENTS

25 Section 101-K. Definitions.

26 The following words and phrases when used in this article
27 shall have the meanings given to them in this section unless the
28 context clearly indicates otherwise:

29 "Taxpayer Relief Act." The act of June 27, 2006 (1st
30 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act.

31 Section 102-K. Payments.

32 (a) General rule.--The Department of Revenue shall issue a
33 one-time supplemental rebate to a claimant who received a rebate
34 of real property tax or rent under Chapter 13 of the Taxpayer
35 Relief Act in the 2021 calendar year.

36 (b) Amount.--The amount of the supplement shall equal the
37 amount paid as a rebate for real property tax or rent for the
38 calendar year 2021.

39 (c) Applicability.--The supplemental rebate issued under

1 this article shall be issued notwithstanding limitations in
2 section 1304(b) of the Taxpayer Relief Act.

3 Section 103-K. Transfer of funds.

4 The sum of \$204,000,000 is transferred from the COVID-19
5 Response Restricted Account to the State Lottery Fund for one-
6 time supplemental payments issued in accordance with this
7 article.

8 Section 2. The amount of \$204,000,000 is appropriated from
9 the State Lottery Fund for one-time supplemental payments issued
10 in accordance with Article I-K of the act.

11 Section 3. This act shall take effect immediately.