
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 389 Session of
2023

INTRODUCED BY SMITH-WADE-EL, HILL-EVANS, PROBST, MADDEN, WAXMAN,
RABB, SANCHEZ, BENHAM, D. WILLIAMS, WEBSTER, PARKER, KAZEEM,
KRAJEWSKI, GIRAL, SIEGEL, HANBIDGE, KINKEAD, CERRATO,
INNAMORATO, McNEILL, HOWARD, SCHLOSSBERG, KINSEY, KHAN,
SHUSTERMAN, FIEDLER, WARREN AND BULLOCK, MARCH 14, 2023

REFERRED TO COMMITTEE ON FINANCE, MARCH 14, 2023

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) and (3) of the act of June 27,
16 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer
17 Relief Act, are amended to read:

18 Section 1304. Property tax; and rent rebate.

19 (a) Schedule of rebates.--

20 * * *

21 (2) The following apply:

1 (i) The base amount of any claim for property tax
2 rebate for real property taxes due and payable during
3 calendar year 2006 [and thereafter] through calendar year
4 2022 shall be determined in accordance with the following
5 schedule:

	Amount of Real Property Taxes
Household Income	Allowed as Rebate
8 \$ 0 - \$ 8,000	\$650
9 8,001 - 15,000	500
10 15,001 - 18,000	300
11 18,001 - 35,000	250

12 (ii) [The] Through calendar year 2022, the
13 supplemental amount for a claimant with a household
14 income equal to or less than \$30,000 and an eligible
15 claim for property tax rebate for real property taxes due
16 and payable during the calendar year preceding the first
17 year in which a payment under section 505(b) is made and
18 each year thereafter and whose real property taxes exceed
19 15% of the claimant's household income shall be equal to
20 50% of the base amount determined under subparagraph (i).
21 A claimant who is a resident of a city of the first
22 class, a city of the second class A or a school district
23 of the first class A shall be ineligible for the
24 supplemental amount under this subparagraph.

25 (iii) The base amount of any claim for property tax
26 rebate for real property taxes due and payable during
27 calendar year 2023 and thereafter shall be determined in
28 accordance with the following schedule:

	<u>Amount of Real Property Taxes</u>
<u>Household Income</u>	<u>Allowed as Rebate</u>

1	<u>\$ 0 - \$15,000</u>	<u>\$1,300</u>
2	<u>15,001 - 25,000</u>	<u>975</u>
3	<u>25,001 - 45,000</u>	<u>650</u>

4 (iv) During calendar year 2023 and thereafter, the
5 supplemental amount for a claimant with an eligible claim
6 for property tax rebate for real property taxes due and
7 payable during the calendar year preceding the first year
8 in which a payment under section 505(b) is made and each
9 year thereafter and whose real property taxes exceed 15%
10 of the claimant's household income shall be equal to 50%
11 of the base amount determined under subparagraph (iii). A
12 claimant who is a resident of a city of the first class,
13 a city of the second class A or a school district of the
14 first class A shall be ineligible for the supplemental
15 amount under this subparagraph.

16 (3) The following apply:

17 (i) The amount of any claim for rent rebate in lieu
18 of property taxes for rent due and payable during
19 calendar year 2006 [and thereafter] through calendar year
20 2022 shall be determined in accordance with the
21 following:

22		Amount of Rent Rebate in
23		Lieu of Property Taxes
24	Household Income	Allowed as Rebate
25	\$ 0 - \$ 8,000	\$650
26	8,001 - 15,000	500

27 (ii) The amount of any claim for rent rebate in lieu
28 of property taxes for rent due and payable during
29 calendar year 2023 and thereafter shall be determined in
30 accordance with the following:

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Amount of Rent Rebate in
Lieu of Property Taxes
Allowed as Rebate

Household Income

\$ 0 - \$15,000
15,001 - 25,000
25,001 - 45,000

\$1,300
975
650

* * *

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