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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 468 Session of  
2013

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INTRODUCED BY COX, AUMENT, BAKER, BARRAR, V. BROWN, D. COSTA,  
DAVIS, FREEMAN, GABLER, GILLEN, GOODMAN, GROVE, HAHN, C.  
HARRIS, HEFFLEY, KAUFFMAN, M. K. KELLER, KNOWLES, KORTZ,  
MATZIE, MICOZZIE, MULLERY, O'BRIEN, RAVENSTAHL, SAINATO,  
SAMUELSON, SCHLOSSBERG, SWANGER AND YOUNGBLOOD,  
JANUARY 30, 2013

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REFERRED TO COMMITTEE ON FINANCE, JANUARY 30, 2013

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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 filing of  
12 claim.

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

15 Section 1. Section 1305(d) of the act of June 27, 2006 (1st  
16 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, is  
17 amended by adding a paragraph to read:

18 Section 1305. Filing of claim.

19 \* \* \*

20 (d) Eligibility of claimants.--

21 \* \* \*

1           (4) In the case where a claimant has died prior to  
2 applying for the property tax or rent rebate, the application  
3 may be submitted by a family member who satisfies the  
4 following requirements:

5           (i) The family member is the surviving spouse,  
6 child, mother or father, or sister or brother of the  
7 decedent, with preference given in that order.

8           (ii) The family member submits a death certificate  
9 of the decedent.

10           (iii) The family member executes a sworn affidavit  
11 under the penalties of 18 Pa.C.S. § 4904 (relating to  
12 unsworn falsification to authorities) stating the  
13 relationship of the family member to the decedent, the  
14 existence or nonexistence of a duly appointed personal  
15 representative of the decedent and any other persons that  
16 may be entitled to make a claim to the property tax or  
17 rent rebate that was otherwise due the decedent.

18           (iv) The family member provides such other  
19 information determined by the department to be necessary  
20 in order to review the application.

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