## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

No. 691

Session of 2015

INTRODUCED BY SIMS, YOUNGBLOOD, O'BRIEN, THOMAS, DAVIS, V. BROWN, CALTAGIRONE, SCHWEYER, McCARTER, KINSEY, COHEN, SCHREIBER, BROWNLEE, MULLERY, D. COSTA, WATERS, DONATUCCI, M. DALEY, FREEMAN, FABRIZIO, TOOHIL, McNEILL AND SAINATO, MARCH 3, 2015

REFERRED TO COMMITTEE ON FINANCE, MARCH 3, 2015

## AN ACT

Amending the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), entitled "An act providing for taxation by school 2 districts, for the State funds formula, for tax relief in first class cities, for school district choice and voter participation, for other school district options and for a 3 5 task force on school cost reduction; making an appropriation; 6 prohibiting prior authorized taxation; providing for installment payment of taxes; restricting the power of 8 certain school districts to levy, assess and collect taxes; 9 and making related repeals," in senior citizens property tax 10 and rent rebate assistance, further providing for property 11 tax and rent rebate. 12 13 The General Assembly of the Commonwealth of Pennsylvania 14 hereby enacts as follows: 15 Section 1. Section 1304(a)(3) of the act of June 27, 2006 16 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief 17 Act, is amended and the subsection is amended by adding a 18 paragraph to read: 19 Section 1304. Property tax; and rent rebate. 20 (a) Schedule of rebates. --\* \* \* 21

1	(3) The amount of any claim for rent rebate in lieu of
2	property taxes for rent due and payable during calendar year
3	2006 [and thereafter] through calendar year 2014 shall be
4	determined in accordance with the following:
5	Amount of Rent Rebate in
6	Lieu of Property Taxes
7	Household Income Allowed as Rebate
8	\$ 0 - \$ 8,000 \$650
9	8,001 - 15,000 500
10	(4) The amount of any claim for rent rebate in lieu of
11	property taxes for rent due and payable during calendar year
12	2014 and thereafter shall be determined in accordance with
13	the following:
14	Amount of Rent Rebate in
15	<u>Lieu of Property Taxes</u>
16	<pre>Household Income</pre> <pre>Allowed as Rebate</pre>
17	<u>\$ 0 - \$ 8,000</u> <u>\$650</u>
18	<u>8,001 - 20,000</u> <u>500</u>
19	* * *
20	Section 2. This act shall take effect immediately.