

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1297 Session of 2022

INTRODUCED BY MASTRIANO, MENSCH AND PITTMAN, JUNE 23, 2022

REFERRED TO FINANCE, JUNE 23, 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,
 21 and all receipts of appropriations from the Commonwealth,
 22 authorizing the Commonwealth to issue tax anticipation notes
 23 to defray current expenses, implementing the provisions of
 24 section 7(a) of Article VIII of the Constitution of
 25 Pennsylvania authorizing and restricting the incurring of
 26 certain debt and imposing penalties; affecting every
 27 department, board, commission, and officer of the State
 28 government, every political subdivision of the State, and
 29 certain officers of such subdivisions, every person,
 30 association, and corporation required to pay, assess, or
 31 collect taxes, or to make returns or reports under the laws
 32 imposing taxes for State purposes, or to pay license fees or
 33 other moneys to the Commonwealth, or any agency thereof,
 34 every State depository and every debtor or creditor of the
 35 Commonwealth," providing for ARPA property tax and rent

1 rebate one-time supplemental rebate; and making an
2 appropriation.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

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

7 ARTICLE I-K

8 ARPA PROPERTY TAX AND RENT REBATE

9 ONE-TIME SUPPLEMENTAL REBATE

10 Section 101-K. ARPA property tax and rent rebate one-time
11 supplemental rebate.

12 (a) Authorization.--The Department of Revenue shall issue a
13 one-time supplemental rebate to a claimant who received a rebate
14 of real property taxes or rent under section 1304 of the act of
15 June 27, 2006 (1st Sp. Sess., P.L.1873, No.1), known as the
16 Taxpayer Relief Act. The amount of the one-time supplemental
17 rebate shall equal the amount paid on a claim for real property
18 tax or rent due and payable for calendar year 2021.

19 (b) Remaining funds.--Any funds that remain after all one-
20 time supplemental rebates have been issued shall revert to the
21 Property Tax Relief Fund.

22 (c) Applicability.--This section shall apply to property tax
23 or rent rebate claims made for calendar year 2021 for real
24 property tax or rent due, and the supplemental rebate shall be
25 issued notwithstanding any limitation under section 1304(b) of
26 the Taxpayer Relief Act.

27 Section 102-K. Funding.

28 (a) Interfund transfer.--The State Treasurer shall transfer
29 the sum of \$225,000,000 from the COVID-19 Response Restricted
30 Account to the State Lottery Fund.

31 (b) Appropriation.--For the fiscal year beginning July 1,

1 2022, the sum of \$225,000,000 is appropriated from the State
2 Lottery Fund to the Department of Revenue for the purpose of
3 paying one-time supplemental rebates in accordance with this
4 article.

5 Section 2. This act shall take effect immediately.