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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 1337 Session of  
2015

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INTRODUCED BY YUDICHAK, COSTA, RAFFERTY, BOSCOLA, SABATINA,  
TEPLITZ AND BLAKE, JUNE 28, 2016

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REFERRED TO FINANCE, JUNE 28, 2016

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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 tax relief in cities of the  
11 first class, further providing for supplemental senior  
12 citizen tax reduction; in senior citizens property tax and  
13 rent rebate assistance, further providing for property tax  
14 and rent rebate and for funds for payment of claims; and  
15 making a related repeal.

16 The General Assembly of the Commonwealth of Pennsylvania  
17 hereby enacts as follows:

18 Section 1. Sections 704(a) and 1304(a)(2) of the act of June  
19 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer  
20 Relief Act, are amended to read:

21 Section 704. Supplemental senior citizen tax reduction.

22 (a) Eligibility.--Beginning in the first year in which a  
23 payment under section 505(b) is made and each year thereafter,  
24 the following apply:

1 (1) Except as provided in paragraph (2)[, any]:

2 (i) Any resident of a city of the first class, a  
3 city of the second class A or a resident of a school  
4 district of the first class A who is eligible to receive  
5 a property tax rebate under Chapter 13 and has a  
6 household income, as defined under section 1303, equal to  
7 or less than \$18,000 shall be eligible to receive an  
8 additional property tax rebate up to an amount that when  
9 added to the resident's property tax rebate provided  
10 under Chapter 13 totals 100% of the resident's real  
11 property taxes due and payable for the calendar year.

12 (ii) Any resident of a city of the first class, a  
13 city of the second class A or a resident of a school  
14 district of the first class A who is eligible to receive  
15 a property tax rebate under Chapter 13, is not eligible  
16 to receive an additional property tax rebate under  
17 subparagraph (i) and has a household income, as defined  
18 under section 1303, equal to or less than \$30,000 shall  
19 be eligible to receive an additional property tax rebate  
20 equal to 50% of the amount the individual is eligible to  
21 receive under Chapter 13.

22 (2) An additional rebate under paragraph (1) may not  
23 exceed the difference between the property tax paid by the  
24 eligible resident and the rebate received by the eligible  
25 resident under Chapter 13 for the same tax year.

26 \* \* \*

27 Section 1304. Property tax; and rent rebate.

28 (a) Schedule of rebates.--

29 \* \* \*

30 (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 shall be determined in  
4 accordance with the following schedule:

5	Amount of Real Property Taxes	
6	Household Income	Allowed as Rebate
7	\$ 0 - \$ 8,000	\$650
8	8,001 - 15,000	500
9	15,001 - 18,000	300
10	18,001 - 35,000	250

11 (i.1) The supplemental amount for a claimant with a  
12 household income equal to or less than \$18,000 and an  
13 eligible claim for property tax rebate for real property  
14 taxes due and payable during the calendar year shall be  
15 equal to an amount that when added to the resident's base  
16 amount determined under subparagraph (i) totals 100% of  
17 the resident's real property taxes due and payable for  
18 the calendar year. A claimant who is a resident of a  
19 city of the first class, a city of the second class A or  
20 a school district of the first class A shall be  
21 ineligible for the supplemental amount under this  
22 subparagraph.

23 (ii) The supplemental amount for a claimant [with]  
24 who is not eligible to receive supplemental amounts under  
25 subparagraph (i.1) and has a household income equal to or  
26 less than \$30,000 and an eligible claim for property tax  
27 rebate for real property taxes due and payable during the  
28 calendar year preceding the first year in which a payment  
29 under section 505(b) is made and each year thereafter and  
30 whose real property taxes exceed 15% of the claimant's

1 household income shall be equal to 50% of the base amount  
2 determined under subparagraph (i). A claimant who is a  
3 resident of a city of the first class, a city of the  
4 second class A or a school district of the first class A  
5 shall be ineligible for the supplemental amount under  
6 this subparagraph.

7 \* \* \*

8 Section 2. Section 1308(b) of the act is amended by adding a  
9 paragraph to read:

10 Section 1308. Funds for payment of claims.

11 \* \* \*

12 (b) Transfers.--The Secretary of the Budget shall transfer  
13 the following amounts from the Property Tax Relief Fund to the  
14 State Lottery:

15 \* \* \*

16 (6) Notwithstanding any other provision of law, the tax  
17 imposed under 4 Pa.C.S. § 13A62 (relating to table game  
18 taxes) and any other tax enacted after the effective date of  
19 this paragraph and imposed under 4 Pa.C.S. Pt. II (relating  
20 to gaming).

21 Section 3. Repeals are as follows:

22 (1) The General Assembly finds that the repeals under  
23 paragraph (2) are necessary to effectuate this act.

24 (2) The provisions of 4 Pa.C.S. § 13A62(b)(3) and (c)  
25 are repealed.

26 Section 4. This act shall take effect in 60 days.