

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 216 Session of 2023

INTRODUCED BY COSTA, FONTANA, HAYWOOD, HUGHES, BREWSTER, KANE,  
SCHWANK, DILLON, TARTAGLIONE, CAPPELLETTI, COMITTA AND SAVAL,  
JANUARY 31, 2023

REFERRED TO FINANCE, JANUARY 31, 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, adding a prohibition relating to  
12 adding rent rebates.

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

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

18 Section 1314. Unlawful uses of rebates.

19 (a) Rebates used as part of lease or agreement prohibited.--  
20 It shall be unlawful for a landlord and tenant to enter into a  
21 lease or agreement to assign or pay any portion of any rebate  
22 payable under this chapter, to which a tenant may be entitled,

1 to the landlord or to the landlord's assignee or representative.

2 (b) Penalties.--A landlord that violates this section shall  
3 be ordered to fully reimburse the tenant of any portion of a  
4 payment that was assigned or otherwise used as payment by the  
5 tenant to the landlord. Additionally, a penalty of 25% of the  
6 total amount of the payment to which the tenant was entitled  
7 shall be imposed on the landlord and paid to the department. The  
8 penalty shall bear interest at the rate of 1.5% per month from  
9 the date of imposition until paid in full to the department.

10 (c) Enforcement.--The Attorney General shall enforce the  
11 provisions of this section.

12 (d) Definitions.--The following words and phrases when used  
13 in this section shall have the meanings given to them in this  
14 subsection unless the context clearly indicates otherwise:

15 "Landlord." An owner of real property that leases property  
16 to a tenant under a lease agreement. The term includes a person  
17 acting on behalf of the owner in the operation or management of  
18 the real property.

19 "Tenant." A person who occupies a dwelling by reason of a  
20 possessory interest in the real property on which the dwelling  
21 is located under a lease agreement.

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