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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

**No. 179**      Session of  
2007

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INTRODUCED BY PIPPY, FONTANA, RAFFERTY, WONDERLING, ORIE, COSTA,  
KITCHEN, WOZNIAK, GREENLEAF, BROWNE AND LOGAN, MARCH 6, 2007

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REFERRED TO FINANCE, MARCH 6, 2007

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AN ACT

1 Amending the act of July 28, 1953 (P.L.723, No.230), entitled,  
2 as amended, "An act relating to counties of the second class  
3 and second class A; amending, revising, consolidating and  
4 changing the laws relating thereto," increasing the amount of  
5 tax relief provided to senior citizens.

6 The General Assembly of the Commonwealth of Pennsylvania  
7 hereby enacts as follows:

8 Section 1. Section 3171-B(a)(4) of the act of July 28, 1953  
9 (P.L.723, No.230), known as the Second Class County Code,  
10 amended November 30, 2004 (P.L.1439, No.186), is amended to  
11 read:

12 Section 3171-B. Tax Relief and Use of Disbursements.--(a) \*

13 \* \*

14 (4) The county and the city shall utilize all or a portion  
15 of revenues remaining from disbursements received pursuant to  
16 section 3157-B(b) after reducing taxes as provided by clauses  
17 (1) and (2) for the implementation of one of the following:

18 (i) programs under the act of December 13, 1988 (P.L.1190,  
19 No.146), known as the "First and Second Class County Property

1 Tax Relief Act";

2 (ii) a program for property tax rebate or rent rebate in  
3 lieu of property taxes modeled by the county or city after the  
4 act of March 11, 1971 (P.L.104, No.3), known as the "Senior  
5 Citizens Rebate and Assistance Act," for longtime owner-  
6 occupants of personal residences. Property eligible for tax  
7 relief under this clause shall be limited to a primary personal  
8 residence owned by a single person age 62 or older or by married  
9 persons if either spouse is 62 years of age or older. Tax relief  
10 provided pursuant to this clause shall be limited to persons  
11 whose income as defined under the act of March 11, 1971  
12 (P.L.104, No.3), known as the "Senior Citizens Rebate and  
13 Assistance Act," does not exceed [twenty-five thousand dollars  
14 (\$25,000)] thirty-one thousand five hundred dollars (\$31,500);  
15 or

16 (iii) a program for property tax rebate or rent rebate in  
17 lieu of property taxes modeled by the county or city after the  
18 "Senior Citizens Rebate and Assistance Act" for longtime owner-  
19 occupants of personal residences. Property eligible for tax  
20 relief under this clause shall be limited to a primary personal  
21 residence owned by a single person age 60 or older or by married  
22 persons if either spouse is 60 years of age or older. Tax relief  
23 provided pursuant to this clause shall be limited to persons  
24 whose income as defined under the "Senior Citizens Rebate and  
25 Assistance Act" does not exceed [thirty thousand dollars  
26 (\$30,000)] thirty-one thousand five hundred dollars (\$31,500).

27 For purposes of this clause, "longtime owner-occupant" shall  
28 mean any person who for at least ten continuous years has owned  
29 and has occupied a dwelling place within the county as a  
30 principal residence and domicile, or any person who for at least

1 five years has owned and occupied a dwelling within the county  
2 as a principal residence and domicile if that person received  
3 assistance in the acquisition of the property as part of a  
4 government or nonprofit housing program.

5 \* \* \*

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