

No. _____

LEGISLATIVE REFERENCE BUREAU

AN ACT

Amending the act of July 2, 1996 (P.L.529, No.91), entitled "An act implementing the provisions of section 2(b)(ii) of Article VIII of the Constitution of Pennsylvania by authorizing cities of the first class to provide for special tax provisions relating to real property taxes for certain persons who meet the established standards and qualifications for age and poverty," further providing for definitions.

INTRODUCED _____ **20**_____

By _____ **District NO.** _____

By _____ **District NO.** _____

By _____ **District NO.** _____

By _____ **District NO.** _____

See next page for additional co-sponsors.

Prior Session _____

Referred to Committee on	
Date _____	20 _____
Reported _____	20 _____
As Committed-Amended	
Recommendation	

By Hon. _____	

AN ACT

1 Amending the act of July 2, 1996 (P.L.529, No.91), entitled "An
2 act implementing the provisions of section 2(b)(ii) of
3 Article VIII of the Constitution of Pennsylvania by
4 authorizing cities of the first class to provide for special
5 tax provisions relating to real property taxes for certain
6 persons who meet the established standards and qualifications
7 for age and poverty," further providing for definitions.

8 The General Assembly of the Commonwealth of Pennsylvania
9 hereby enacts as follows:

10 Section 1. The definition of "low-income taxpayer" in
11 section 3 of the act of July 2, 1996 (P.L.529, No.91), entitled
12 "An act implementing the provisions of section 2(b)(ii) of
13 Article VIII of the Constitution of Pennsylvania by authorizing
14 cities of the first class to provide for special tax provisions
15 relating to real property taxes for certain persons who meet the
16 established standards and qualifications for age and poverty,"
17 is amended to read:

18 Section 3. Definitions.

19 The following words and phrases when used in this act shall
20 have the meanings given to them in this section unless the

1 context clearly indicates otherwise:

2 * * *

3 "Low-income taxpayer." A taxpayer whose income does not
4 exceed [the maximum annual income allowable for an eligible
5 claimant to participate in the Commonwealth's program for
6 pharmaceutical assistance for the elderly, pursuant to the act
7 of August 14, 1991 (P.L.342, No.36), known as the Lottery Fund
8 Preservation Act.] 225% of the poverty guidelines updated
9 periodically in the Federal Register by the United States
10 Department of Health and Human Services under the authority of
11 section 673 of the Omnibus Budget Reconciliation Act of 1981
12 (Public Law 97-35, 42 U.S.C. § 9902(2)).

13 * * *

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