2018D10300DMS:EJH

## LEGISLATIVE REFERENCE BUREAU

L.R.B. Form No. 4 (Rev. 1/11/17)

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No.		
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# LEGISLATIVE REFERENCE BUREAU

INTRODUCED	20	
Ву	District NO	
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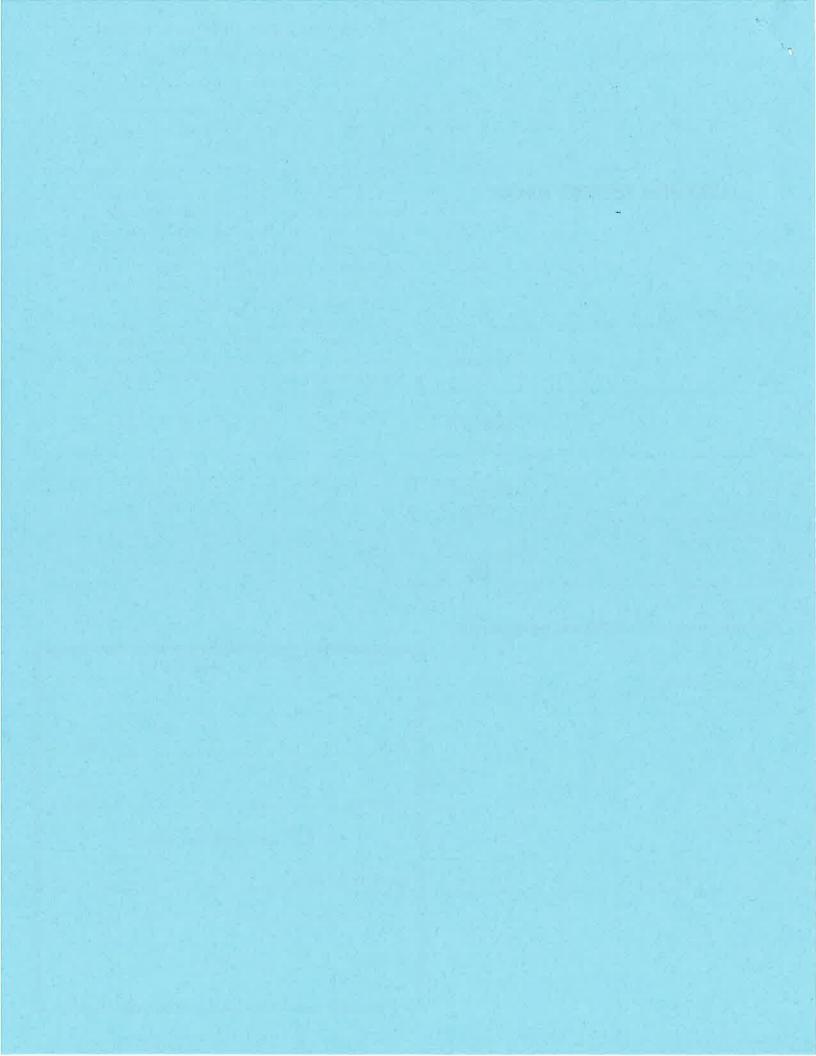
## AN ACT

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.

See next page for additional co-sponsors.

Prior Session
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Referred to C	Committee on
Date	20
Reported	20
As Committe	ed-Amended
Recommendation	
By Hon	



## AN ACT

1 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

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.

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

7

- 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 quidelines 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.