

No. 1977-96

AN ACT

HB 1665

Amending the act of March 11, 1971 (P.L. 104, No.3), entitled, as reenacted and amended, "An act providing property tax or rent rebate to certain senior citizens, widows, widowers and permanently disabled persons with limited incomes; establishing uniform standards and qualifications for eligibility to receive a rebate; and imposing duties upon the Department of Revenue," providing for an additional filing period, estimation and anticipation of revenues.

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

Section 1. Section 5, act of March 11, 1971 (P.L. 104, No.3), known as the "Senior Citizens Property Tax or Rent Rebate Act," reenacted and amended June 16, 1975 (P.L. 7, No.4), is amended to read:

Section 5. Filing of Claim.—A claim for property tax or rent rebate shall be filed with the department on or before the thirtieth day of June of the year next succeeding the end of the calendar year in which real property taxes or rent were due and payable: Provided, That **[widowers and renters requesting a rebate by virtue of this amendment, may file their first claim for a rebate with the department no later than six months after the effective date of this act.]** *claims filed after the June 30 deadline may be accepted at the discretion of the Secretary of Revenue for cause shown.* No reimbursement on a claim shall be made from the State Lottery Fund earlier than the day following the last day provided in this act on which that claim may be filed with the department. Only one claimant from a homestead each year shall be entitled to property tax or rent rebate. If two or more persons are able to meet the qualifications for a claimant, they may determine who the claimant shall be. If they are unable to agree, the department shall determine to whom a rebate is to be paid.

Section 2. This act shall take effect immediately and shall apply retroactively to claims filed for rebate of taxes or rent due and payable during calendar year 1976 only.

APPROVED—The 16th day of December, A. D. 1977.

MILTON J. SHAPP