No. 1979-18

AN ACT

SB 2

Amending the act of March 11, 1971 (P.L.104, No.3), entitled, as 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," extending the time for filing 1977 rebate claims.

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), and amended November 22, 1978 (P.L.1157, No.272), 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 claims filed after the June 30 deadline until December 31 of such calendar year shall be accepted by the Secretary of Revenue as long as funds are available to pay the benefits to the late filing claimants. No reimbursement on a claim shall be made from the State Lottery Fund earlier than the day following the thirtieth day of June provided in this act on which that claim may be filed with the department. *Rebate claims for taxes or rent paid during calendar year 1977 shall be accepted by the Secretary of Revenue if filed with the department on or before the thirtieth day of April 1979.* 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.

APPROVED—The 20th day of June, A. D. 1979.

DICK THORNBURGH