
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 178 Session of
2023

INTRODUCED BY PASHINSKI, HARKINS, SANCHEZ, HILL-EVANS, MADDEN,
NEILSON, BURGOS, GALLOWAY, DEASY, STURLA, PROBST AND HADDOCK,
MARCH 8, 2023

REFERRED TO COMMITTEE ON FINANCE, MARCH 8, 2023

AN ACT

1 Amending the act of June 27, 2006 (1st Sp.Sess., P.L.1873,
2 No.1), entitled "An act providing for taxation by school
3 districts, for the State funds formula, for tax relief in
4 first class cities, for school district choice and voter
5 participation, for other school district options and for a
6 task force on school cost reduction; making an appropriation;
7 prohibiting prior authorized taxation; providing for
8 installment payment of taxes; restricting the power of
9 certain school districts to levy, assess and collect taxes;
10 and making related repeals," in preliminary provisions,
11 further providing for definitions; and, in taxation by school
12 districts, further providing for school district tax notices.

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

15 Section 1. Section 102 of the act of June 27, 2006 (1st
16 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, is
17 amended by adding a definition to read:

18 Section 102. 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
21 context clearly indicates otherwise:

22 * * *

1 "Conspicuous." A term, written, displayed or presented in a
2 manner that a reasonable person against which the term is to
3 operate should have noticed. Conspicuous terms shall include the
4 following:

5 (1) A heading in capitals:
6 (i) greater in size than the surrounding text; and
7 (ii) in contrasting type, font or color to the
8 surrounding text of lesser size.

9 (2) Language in the body of a record or display:
10 (i) greater in size than the surrounding text;
11 (ii) in contrasting type or font to the surrounding
12 text of the same size;
13 (iii) in black type against a solid yellow
14 background; and
15 (iv) set off from surrounding text of the same size
16 by symbols or other marks that call attention to the
17 language.

18 * * *

19 Section 2. Section 343 of the act is amended to read:

20 Section 343. School district tax notices.

21 (a) Tax notice.--A school district that implements homestead
22 and farmstead exclusions shall itemize the homestead and
23 farmstead exclusion on tax bills sent to homestead and farmstead
24 owners, indicating the original amount of tax liability, the
25 amount of the exclusion and the net amount of tax due after the
26 exclusion is applied. The tax bill shall be easily
27 understandable and include a notice pursuant to subsection (b).

28 (b) Notice of [property tax relief] State Gaming Fund tax
29 rebate.--A school district that implements homestead and
30 farmstead exclusions shall include with the homestead or

1 farmstead owner's tax bill a notice that the tax bill includes a
2 homestead or farmstead exclusion in the amount identified under
3 subsection (a). The notice shall at a minimum be conspicuous and
4 take the following form:

5 [NOTICE OF PROPERTY TAX RELIEF

6 Your enclosed tax bill includes a tax reduction for your
7 homestead and/or farmstead property. As an eligible homestead
8 and/or farmstead property owner, you have received tax relief
9 through a homestead and/or farmstead exclusion which has been
10 provided under the Pennsylvania Taxpayer Relief Act, a law
11 passed by the Pennsylvania General Assembly designed to
12 reduce your property taxes.]

13 STATE GAMING FUND TAX REBATE

14 Your enclosed tax bill includes a tax reduction of (amount of
15 exclusion) for your property. You received this tax relief
16 through a homestead and/or farmstead exclusion funded by the
17 gaming industry and provided under the Pennsylvania Taxpayer
18 Relief Act, a law passed by the Pennsylvania General Assembly
19 designed to reduce your property taxes. This reduction is
20 separate from any tax increase or additional tax reduction by
21 your school district.

22 Section 3. The amendment of sections 102 and 343 of the act
23 shall apply to taxable years beginning after December 31, 2022.

24 Section 4. This act shall take effect immediately.