
This act summary is provided for the convenience of the public and members of the General Assembly. It is intended to provide a general summary of the act and may not be exhaustive. It has been prepared by the staff of the Office of Legislative Counsel without input from members of the General Assembly. It is not intended to aid in the interpretation of legislation or to serve as a source of legislative intent.

Act No. 96 (H.461). Taxation; education property tax; property tax credit; household; asylum seekers, asylees, refugees, and humanitarian parolees

An act relating to excluding the income of asylum seekers and refugees from household income

This act amends the definition of household for the purposes of the homestead property tax credit in order to exclude the income of asylum seekers, asylees, refugees, and humanitarian parolees from household income.

Effective Date: Act 96 is effective retroactively on January 1, 2021, and applies to determinations of household members for the purpose of declaring household income on and after January 1, 2022.