

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1124 Session of
2025

INTRODUCED BY DELOZIER, PICKETT, COOK, FREEMAN, GUENST, JAMES,
M. JONES, RIVERA, SCHEUREN, STAATS AND WATRO, APRIL 3, 2025

REFERRED TO COMMITTEE ON FINANCE, APRIL 3, 2025

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 senior citizens property tax
11 and rent rebate assistance, further providing for
12 definitions.

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

15 Section 1. The definition of "income" in section 1303 of the
16 act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as
17 the Taxpayer Relief Act, is amended to read:

18 Section 1303. Definitions.

19 The following words and phrases when used in this chapter
20 shall have the meanings given to them in this section unless the
21 context clearly indicates otherwise:

22 * * *

23 "Income." All income from whatever source derived,

1 including, but not limited to:

2 (1) Salaries, wages, bonuses, commissions, income from
3 self-employment, alimony, support money, cash public
4 assistance and relief.

5 (2) The gross amount of any pensions or annuities,
6 including railroad retirement benefits for calendar years
7 prior to 1999 and 50% of railroad retirement benefits for
8 calendar years 1999 and thereafter.

9 (3) (i) All benefits received under the Social Security
10 Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except
11 Medicare benefits, for calendar years prior to 1999, and
12 50% of all benefits received under the Social Security
13 Act, except Medicare benefits, for calendar years 1999
14 and thereafter.

15 (ii) Notwithstanding any other provision of this act
16 to the contrary, persons who, as of December 31, 2012,
17 are eligible for the property tax or rent rebate shall
18 remain eligible if the household income limit is exceeded
19 due solely to a Social Security cost-of-living
20 adjustment. Eligibility in the property tax and rent
21 rebate program under this subparagraph shall expire
22 December 31, 2016.

23 [(iii) Eligibility in the property tax and rent
24 rebate program pursuant to subparagraph (ii) shall expire
25 on December 31, 2016.]

26 (iv) Notwithstanding any provision of this act to
27 the contrary, persons who, as of December 31, 2024, are
28 eligible for the property tax or rent rebate shall remain
29 eligible if the household income limit is exceeded due
30 solely to a Social Security cost-of-living adjustment.

1 Eligibility in the property tax and rent rebate program
2 under this subparagraph shall expire December 31, 2028.

3 (4) All benefits received under State unemployment
4 insurance laws.

5 (5) All interest received from the Federal or any state
6 government or any instrumentality or political subdivision
7 thereof.

8 (6) Realized capital gains and rentals.

9 (7) Workers' compensation.

10 (8) The gross amount of loss of time insurance benefits,
11 life insurance benefits and proceeds, except the first \$5,000
12 of the total of death benefit payments.

13 (9) Gifts of cash or property, other than transfers by
14 gift between members of a household, in excess of a total
15 value of \$300.

16 The term does not include surplus food or other relief in kind
17 supplied by a governmental agency, property tax or rent rebate,
18 inflation dividend, Federal veterans' disability payments or
19 State veterans' benefits.

20 * * *

21 Section 2. This act shall take effect immediately.