
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 414 Session of
2015

INTRODUCED BY MCGARRIGLE, VULAKOVICH, BOSCOLA, MENSCH, FOLMER,
BAKER, YAW, FONTANA, HUGHES, COSTA, BROWNE, SMITH AND
RAFFERTY, FEBRUARY 5, 2015

REFERRED TO FINANCE, FEBRUARY 5, 2015

AN ACT

1 Amending the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.
2 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 the
12 definition of "income."

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, amended October 22, 2014 (P.L.2555,
18 No.156), is amended to read:

19 Section 1303. Definitions.

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

23 * * *

1 "Income." All income from whatever source derived,
2 including, but not limited to:

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

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

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

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

24 (4) All benefits received under State unemployment
25 insurance laws and veterans' disability payments.

26 (5) All interest received from the Federal or any state
27 government or any instrumentality or political subdivision
28 thereof.

29 (6) Realized capital gains and rentals.

30 (7) Workers' compensation.

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

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

7 The term does not include surplus food or other relief in
8 kind supplied by a governmental agency, property tax or rent
9 rebate [or], inflation dividend, unrealized dividend or stock
10 dividend.

11 * * *

12 Section 2. This act shall take effect January 1, 2016.