

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1725 Session of 2015

INTRODUCED BY GOODMAN, READSHAW, BISHOP, BOBACK, BULLOCK, CALTAGIRONE, COHEN, D. COSTA, FARINA, GERGELY, GIBBONS, GODSHALL, HARHAI, A. HARRIS, JAMES, JOZWIAK, KAUFFMAN, KNOWLES, MAHONEY, McNEILL, MILNE, MURT, O'BRIEN, ROZZI, SAYLOR, SCHLOSSBERG, SCHWEYER, SNYDER, STEPHENS, TOOHL, YOUNGBLOOD, GILLEN, WARNER AND DEASY, NOVEMBER 30, 2015

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 30, 2015

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, amended October 22, 2014 (P.L.2555,
 18 No.156), is amended and the section is amended by adding a
 19 definition to read:

20 Section 1303. Definitions.

21 The following words and phrases when used in this chapter

1 shall have the meanings given to them in this section unless the
2 context clearly indicates otherwise:

3 * * *

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

6 (1) Salaries, wages, bonuses, commissions, income from
7 self-employment, alimony, support money, cash public
8 assistance and relief.

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

13 (3) (i) All benefits received under the Social Security
14 Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except
15 Medicare benefits, for calendar years prior to 1999, and
16 50% of all benefits received under the Social Security
17 Act, except Medicare benefits, for calendar years 1999
18 and thereafter.

19 (ii) Notwithstanding any other provision of this act
20 to the contrary, persons who, as of December 31, 2012,
21 are eligible for the property tax or rent rebate shall
22 remain eligible if the household income limit is exceeded
23 due solely to a Social Security cost-of-living
24 adjustment.

25 (iii) Eligibility in the property tax and rent
26 rebate program under subparagraph (ii) shall expire on
27 December 31, 2016.

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

30 (5) All interest received from the Federal or any state

1 government or any instrumentality or political subdivision
2 thereof.

3 (6) Realized capital gains and rentals.

4 (7) Workers' compensation.

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

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

11 The term does not include surplus food or other relief in kind
12 supplied by a governmental agency, property tax or rent rebate
13 [or], inflation dividend[.] or State veterans' benefit payments.

14 * * *

15 "State veterans' benefit payments." Service-connected
16 compensation or payments provided to a veteran or an unmarried
17 surviving spouse of a veteran by a State agency or authorized
18 under State law.

19 * * *

20 Section 2. This act shall take effect immediately.