

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 983

Session of
1977

INTRODUCED BY KATZ, HAMILTON, D. M. O'BRIEN AND SALVATORE,
APRIL 26, 1977

REFERRED TO COMMITTEE ON FINANCE, APRIL 26, 1977

AN ACT

1 Amending the act of March 11, 1971 (P.L.104, No.3), entitled, as
2 amended, "An act providing property tax or rent rebate to
3 certain senior citizens, widows, widowers and permanently
4 disabled persons with limited incomes; establishing uniform
5 standards and qualifications for eligibility to receive a
6 rebate; and imposing duties upon the Department of Revenue,"
7 further defining income by excluding Federal Social Security
8 Benefits.

9 The General Assembly of the Commonwealth of Pennsylvania
10 hereby enacts as follows:

11 Section 1. Clause (1) of section 3, act of March 11, 1971
12 (P.L.104, No.3), known as the "Senior Citizens Property Tax or
13 Rent Rebate Act," reenacted and amended June 16, 1975 (P.L.7,
14 No.4), is amended to read:

15 Section 3. Definitions.--As used in this act:

16 (1) "Income" means all income from whatever source derived,
17 including but not limited to salaries, wages, bonuses,
18 commissions, income from self-employment, alimony, support
19 money, cash public assistance and relief, the gross amount of
20 any pensions or annuities including railroad retirement
21 benefits, [all benefits received under the Federal Social

1 Security Act (except Medicare benefits),] all benefits received
2 under State unemployment insurance laws and veterans' disability
3 payments all interest received from the Federal or any State
4 government, or any instrumentality or political subdivision
5 thereof, realized capital gains, rentals, workmen's compensation
6 and the gross amount of loss of time insurance benefits, life
7 insurance benefits and proceeds (except the first five thousand
8 dollars (\$5,000) of the total of death benefit payments), and
9 gifts of cash or property (other than transfers by gift between
10 members of a household) in excess of a total value of three
11 hundred dollars (\$300), but shall not include surplus food or
12 other relief in kind supplied by a governmental agency or
13 property tax rebate. Income shall also not include funds
14 received pursuant to the Federal Social Security Act.

15 * * *

16 Section 2. This act shall take effect immediately and shall
17 apply to calendar years commencing January 1, 1977 and
18 thereafter.