

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2109 Session of
1978

INTRODUCED BY GARZIA, MARCH 13, 1978

REFERRED TO COMMITTEE ON FINANCE, MARCH 13, 1978

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.

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

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

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

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

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

15 * * *

16 Section 2. This act shall take effect immediately and shall
17 apply to tax years beginning on or after January 1, 1978.