

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 273 Session of  
2005

INTRODUCED BY FRANKEL, BARRAR, BEBKO-JONES, BROWNE, BUNT,  
BUXTON, CALTAGIRONE, COSTA, CREIGHTON, CRUZ, CURRY, DeLUCA,  
DeWEESE, J. EVANS, FABRIZIO, FREEMAN, GEORGE, GOODMAN,  
GRUCELA, HARHAI, HARPER, HENNESSEY, HUTCHINSON, W. KELLER,  
KOTIK, LEACH, LEDERER, LESCOVITZ, MANN, McCALL, MELIO, MUNDY,  
O'NEILL, PALLONE, PETRARCA, PISTELLA, READSHAW, REICHLEY,  
ROONEY, SAINATO, SATHER, SCAVELLO, SCHRODER, SURRA,  
E. Z. TAYLOR, THOMAS, TIGUE, VEON, WALKO, WATSON, WOJNAROSKI,  
YOUNGBLOOD AND YUDICHAK, FEBRUARY 8, 2005

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 8, 2005

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 and  
3 inflation dividends to certain senior citizens, widows,  
4 widowers and permanently disabled persons with limited  
5 incomes; establishing uniform standards and qualifications  
6 for eligibility to receive rebates and dividends; providing  
7 for transportation assistance grants and grants to area  
8 agencies on aging for services to older persons; and imposing  
9 duties upon the Department of Revenue," further defining  
10 "income."

11 The General Assembly of the Commonwealth of Pennsylvania  
12 hereby enacts as follows:

13 Section 1. Section 3(1) of the act of March 11, 1971  
14 (P.L.104, No.3), known as the Senior Citizens Rebate and  
15 Assistance Act, reenacted and amended December 21, 1979  
16 (P.L.570, No.131) and amended June 25, 1999 (P.L.226, No.30), is  
17 amended to read:

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

1       (1) "Income" means all income from whatever source derived,  
2 including but not limited to salaries, wages, bonuses,  
3 commissions, income from self-employment, alimony, support  
4 money, cash public assistance and relief, the gross amount of  
5 any pensions or annuities including railroad retirement benefits  
6 for calendar years prior to 1999, [and] fifty per cent of  
7 railroad retirement benefits for calendar years 1999 and  
8 thereafter, and fifty per cent of United States Postal Service  
9 retirement benefits for calendar years 2003 and thereafter, all  
10 benefits received under the Federal Social Security Act (except  
11 Medicare benefits) for calendar years prior to 1999, and fifty  
12 per cent of all benefits received under the Federal Social  
13 Security Act (except Medicare benefits) for calendar years 1999  
14 and thereafter, all benefits received under State unemployment  
15 insurance laws and veterans' disability payments, all interest  
16 received from the Federal or any State government, or any  
17 instrumentality or political subdivision thereof, realized  
18 capital gains, rentals, workmen's compensation and the gross  
19 amount of loss of time insurance benefits, life insurance  
20 benefits and proceeds (except the first five thousand dollars  
21 (\$5,000) of the total of death benefit payments), and gifts of  
22 cash or property (other than transfers by gift between members  
23 of a household) in excess of a total value of three hundred  
24 dollars (\$300), but shall not include surplus food or other  
25 relief in kind supplied by a governmental agency or property tax  
26 or rent rebate or inflation dividend.

27       \* \* \*

28       Section 2. This act shall apply to taxable years commencing  
29 after December 31, 2005.

30       Section 3. This act shall take effect immediately.