

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 926 Session of
2005

INTRODUCED BY YUDICHAK, CAWLEY, TIGUE, GRUCELA, BELARDI,
CALTAGIRONE, CAPPELLI, CORRIGAN, CREIGHTON, DALEY, DeWEESE,
FRANKEL, GEORGE, GOODMAN, JAMES, LEDERER, MANN, MUNDY,
PETRARCA, PRESTON, READSHAW, SAINATO, SCAVELLO, SHANER,
SOLOBAY, TANGRETTI, THOMAS, WALKO, YOUNGBLOOD, WASHINGTON,
COHEN, BROWNE, HASAY AND HARPER, MARCH 14, 2005

REFERRED TO COMMITTEE ON FINANCE, MARCH 14, 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. The definition of "income" in section 3(1) of the
14 act of March 11, 1971 (P.L.104, No.3), known as the Senior
15 Citizens Rebate and Assistance Act, reenacted and amended
16 December 21, 1979 (P.L.570, No.131) and amended June 25, 1999
17 (P.L.226, No.30), is amended to read:

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

19 (1) "Income" means all income from whatever source derived,
20 including but not limited to salaries, wages, bonuses,

1 commissions, income from self-employment, alimony, support
2 money, cash public assistance and relief, the gross amount of
3 any pensions or annuities including railroad retirement benefits
4 for calendar years prior to 1999, and fifty per cent of railroad
5 retirement benefits for calendar years 1999 and thereafter, all
6 benefits received under the Federal Social Security Act (except
7 Medicare benefits) for calendar years prior to 1999, and fifty
8 per cent of all benefits received under the Federal Social
9 Security Act (except Medicare benefits) for calendar years 1999
10 and thereafter, the gross amount of retirement benefits received
11 by Federal retirees who by virtue of that retirement status are
12 ineligible for benefits under the Federal Social Security Act
13 for calendar years prior to 2005, and fifty per cent of
14 retirement benefits received by Federal retirees who by virtue
15 of that retirement status are ineligible for benefits under the
16 Federal Social Security Act for calendar years 2005 and
17 thereafter, all benefits received under State unemployment
18 insurance laws [and] for calendar years prior to 2005, all
19 veterans' disability payments for calendar years prior to 2005
20 and fifty per cent of all veterans' disability payments for
21 calendar years 2005 and thereafter, all interest received from
22 the Federal or any State government, or any instrumentality or
23 political subdivision thereof, realized capital gains, rentals,
24 workmen's compensation and the gross amount of loss of time
25 insurance benefits, life insurance benefits and proceeds (except
26 the first five thousand dollars (\$5,000) of the total of death
27 benefit payments), and gifts of cash or property (other than
28 transfers by gift between members of a household) in excess of a
29 total value of three hundred dollars (\$300), but shall not
30 include surplus food or other relief in kind supplied by a

1 governmental agency or property tax or rent rebate or inflation
2 dividend.

3 * * *

4 Section 2. This act shall take effect in 60 days.