
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 387 Session of
2013

INTRODUCED BY COSTA, GREENLEAF, YUDICHAK, ERICKSON, FONTANA,
SOLOBAY, BREWSTER, VULAKOVICH, RAFFERTY, WASHINGTON, BLAKE,
TARTAGLIONE AND FARNESE, FEBRUARY 1, 2013

REFERRED TO FINANCE, FEBRUARY 1, 2013

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," further providing for
11 definitions.

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

14 Section 1. The definition of "income" in section 1303 of the
15 act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as
16 the Taxpayer Relief Act, is amended to read:

17 Section 1303. Definitions.

18 The following words and phrases when used in this chapter
19 shall have the meanings given to them in this section unless the
20 context clearly indicates otherwise:

21 * * *

22 "Income." All income from whatever source derived,

1 including, but not limited to:

2 (1) Salaries, wages, bonuses, commissions, income from
3 self-employment, alimony, support money, cash public
4 assistance and relief.

5 (2) The gross amount of any pensions or annuities,
6 including [railroad]:

7 (i) Railroad retirement benefits for calendar years
8 prior to 1999 and 50% of railroad retirement benefits for
9 calendar years 1999 and thereafter.

10 (ii) Federal Civil Service Retirement System
11 benefits for calendar years prior to 2013 and 50% of
12 Federal Civil Service Retirement System benefits for
13 calendar years 2013 and thereafter.

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

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

21 (5) All interest received from the Federal or any state
22 government or any instrumentality or political subdivision
23 thereof.

24 (6) Realized capital gains and rentals.

25 (7) Workers' compensation.

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

29 (9) Gifts of cash or property, other than transfers by
30 gift between members of a household, in excess of a total

1 value of \$300.

2 The term does not include surplus food or other relief in kind
3 supplied by a governmental agency, property tax or rent rebate
4 or inflation dividend.

5 * * *

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