

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2979** Session of  
1980

INTRODUCED BY PERZEL, OCTOBER 7, 1980

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 7, 1980

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; and  
7 imposing duties upon the Department of Revenue," further  
8 defining income to exclude all interest and dividends.

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

11 Section 1. The definition of "income" in section 3, act of  
12 March 11, 1971 (P.L.104, No.3), known as the "Senior Citizens  
13 Property Tax or Rent Rebate and Older Persons Inflation Needs  
14 Act," amended December 21, 1979 (P.L.570, No.131), is amended to  
15 read:

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

17 (1) "Income" means all income from whatever source derived,  
18 including but not limited to salaries, wages, bonuses,  
19 commissions, income from self-employment, alimony, support  
20 money, cash public assistance and relief, the gross amount of

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

17 \* \* \*

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