

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1425 Session of  
2001

INTRODUCED BY SOLOBAY, TRICH, MICHLOVIC, DeWEESE, BARRAR, BEBKO-JONES, BELARDI, BELFANTI, BUNT, CALTAGIRONE, CAPPABIANCA, CAPPELLI, CAWLEY, L. I. COHEN, COY, CURRY, DALEY, DeLUCA, FAIRCHILD, FEESE, FRANKEL, FREEMAN, GEORGE, HARHAI, HERMAN, HORSEY, JAMES, KIRKLAND, LESCOVITZ, MANN, MAYERNIK, McILHATTAN, PALLONE, PETRARCA, READSHAW, ROHRER, ROONEY, SHANER, SURRA, THOMAS, TIGUE, WALKO, WASHINGTON, WATERS, WATSON, C. WILLIAMS, WOJNAROSKI, YUDICHAK, CORRIGAN, FICHTER, LAUGHLIN, YOUNGBLOOD AND MELIO, APRIL 25, 2001

REFERRED TO COMMITTEE ON AGING AND OLDER ADULT SERVICES,  
APRIL 25, 2001

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

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

18 (1) "Income" means all income from whatever source derived,

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

24 \* \* \*

25 Section 2. The amendment of section 3(1) of the act shall  
26 apply to taxable years beginning after December 31, 2000.

27 Section 3. This act shall take effect in 60 days.