PRINTER'S NO. 3132

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2278 Session of 2002

INTRODUCED BY FRANKEL, ARMSTRONG, BEBKO-JONES, BELFANTI, CAPPELLI, CLARK, COSTA, COY, CREIGHTON, CURRY, DALEY, DeLUCA, GEORGE, GRUCELA, HARHAI, HENNESSEY, HERMAN, HUTCHINSON, JAMES, LAUGHLIN, LEDERER, LESCOVITZ, LEVDANSKY, MANN, McCALL, McGEEHAN, MELIO, MUNDY, PALLONE, PETRARCA, PISTELLA, READSHAW, SATHER, SCHRODER, SCHULER, SCRIMENTI, SHANER, M. COHEN, DIVEN, FREEMAN, SOLOBAY, J. TAYLOR, THOMAS, TIGUE, VEON, WANSACZ, WATSON, WILT, YOUNGBLOOD, YUDICHAK, CIVERA, J. WILLIAMS AND CRUZ, JANUARY 14, 2002

REFERRED TO COMMITTEE ON FINANCE, JANUARY 14, 2002

AN ACT

Amending the act of March 11, 1971 (P.L.104, No.3), entitled, as amended, "An act providing property tax or rent rebate and inflation dividends to certain senior citizens, widows, widowers and permanently disabled persons with limited incomes; establishing uniform standards and qualifications for eligibility to receive rebates and dividends; providing for transportation assistance grants and grants to area agencies on aging for services to older persons; and imposing duties upon the Department of Revenue," further defining "income."

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

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

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

(1) "Income" means all income from whatever source derived, including but not limited to salaries, wages, bonuses, commissions, income from self-employment, alimony, support money, cash public assistance and relief, the gross amount of any pensions or annuities including railroad retirement benefits for calendar years prior to 1999, [and] fifty per cent of railroad retirement benefits for calendar years 1999 and thereafter, <u>and fifty per cent of United States Postal Service retirement benefits for calendar years 2001 and thereafter,</u> all benefits received under the Federal Social Security Act (except Medicare benefits) for calendar years prior to 1999, and fifty per cent of all benefits received under the Federal Social Security Act (except Medicare benefits) for calendar years 1999 and thereafter, all benefits received under State unemployment insurance laws and veterans' disability payments, all interest received from the Federal or any State government, or any instrumentality or political subdivision thereof, realized capital gains, rentals, workmen's compensation and the gross amount of loss of time insurance benefits, life insurance benefits and proceeds (except the first five thousand dollars ($5,000) of the total of death benefit payments), and gifts of cash or property (other than transfers by gift between members of a household) in excess of a total value of three hundred dollars ($300), but shall not include surplus food or other relief in kind supplied by a governmental agency or property tax or rent rebate or inflation dividend.

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Section 2. This act shall apply to taxable years commencing after December 31, 2000.

Section 3. This act shall take effect immediately.