

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 645 Session of
2003

INTRODUCED BY FRANKEL, BEBKO-JONES, BUXTON, CAWLEY, COSTA, COY, CREIGHTON, CRUZ, CURRY, DALEY, DeLUCA, DeWEESE, DIVEN, GEORGE, GRUCELA, HARHAI, HENNESSEY, HERMAN, HORSEY, HUTCHINSON, JAMES, KELLER, KIRKLAND, KOTIK, LAUGHLIN, LEACH, LEDERER, LESCOVITZ, MAHER, MANN, McCALL, MUNDY, NICKOL, PETRARCA, PISTELLA, PRESTON, READSHAW, ROBERTS, SANTONI, SATHER, SCAVELLO, SCRIMENTI, SHANER, SOLOBAY, THOMAS, TIGUE, WALKO, WASHINGTON, WATSON, J. WILLIAMS, YOUNGBLOOD, YUDICHAK, SCHRODER, CIVERA AND E. Z. TAYLOR, MARCH 4, 2003

REFERRED TO COMMITTEE ON FINANCE, MARCH 4, 2003

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

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

1 (1) "Income" means all income from whatever source derived,
2 including but not limited to salaries, wages, bonuses,
3 commissions, income from self-employment, alimony, support
4 money, cash public assistance and relief, the gross amount of
5 any pensions or annuities including railroad retirement benefits
6 for calendar years prior to 1999, [and] fifty per cent of
7 railroad retirement benefits for calendar years 1999 and
8 thereafter, and fifty per cent of United States Postal Service
9 retirement benefits for calendar years 2003 and thereafter, all
10 benefits received under the Federal Social Security Act (except
11 Medicare benefits) for calendar years prior to 1999, and fifty
12 per cent of all benefits received under the Federal Social
13 Security Act (except Medicare benefits) for calendar years 1999
14 and thereafter, all benefits received under State unemployment
15 insurance laws and veterans' disability payments, all interest
16 received from the Federal or any State government, or any
17 instrumentality or political subdivision thereof, realized
18 capital gains, rentals, workmen's compensation and the gross
19 amount of loss of time insurance benefits, life insurance
20 benefits and proceeds (except the first five thousand dollars
21 (\$5,000) of the total of death benefit payments), and gifts of
22 cash or property (other than transfers by gift between members
23 of a household) in excess of a total value of three hundred
24 dollars (\$300), but shall not include surplus food or other
25 relief in kind supplied by a governmental agency or property tax
26 or rent rebate or inflation dividend.

27 * * *

28 Section 2. This act shall apply to taxable years commencing
29 after December 31, 2002.

30 Section 3. This act shall take effect immediately.