

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 724 Session of
2005

INTRODUCED BY SOLOBAY, ALLEN, BARRAR, BEBKO-JONES, BELARDI, BELFANTI, BROWNE, BUNT, CALTAGIRONE, CAPPELLI, CAWLEY, CIVERA, CLYMER, COSTA, CRAHALLA, DeLUCA, DeWEESE, EACHUS, FABRIZIO, FREEMAN, GERGELY, GOODMAN, GRUCELA, HARRIS, HERMAN, JAMES, MANN, MELIO, NAILOR, PALLONE, PETRARCA, PICKETT, PISTELLA, PRESTON, READSHAW, ROONEY, ROSS, SAINATO, SCAVELLO, SHANER, STABACK, E. Z. TAYLOR, THOMAS, WALKO, WANSACZ, WOJNAROSKI AND YUDICHAK, MARCH 1, 2005

REFERRED TO COMMITTEE ON FINANCE, MARCH 1, 2005

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),
17 is amended to read:

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

19 (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, 2005.

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