

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2396 Session of
2014

INTRODUCED BY SAMUELSON, HENNESSEY, MUNDY, BIZZARRO, BOBACK,
BROWNLEE, CALTAGIRONE, DeLISSIO, FLYNN, FREEMAN, GIBBONS,
HARHAI, KINSEY, KORTZ, KOTIK, LONGIETTI, MAHONEY, MATZIE,
McCARTER, McNEILL, D. MILLER, MIRABITO, PAINTER, PASHINSKI,
SCHLOSSBERG, SCHREIBER, SNYDER, THOMAS, YOUNGBLOOD, BROOKS,
RAVENSTAHL AND NEUMAN, JULY 1, 2014

REFERRED TO COMMITTEE ON AGING AND OLDER ADULT SERVICES,
JULY 1, 2014

AN ACT

1 Amending the act of June 27, 2006 (1st Sp.Sess., P.L.1873,
2 No.1), entitled "An act providing for taxation by school
3 districts, for the State funds formula, for tax relief in
4 first class cities, for school district choice and voter
5 participation, for other school district options and for a
6 task force on school cost reduction; making an appropriation;
7 prohibiting prior authorized taxation; providing for
8 installment payment of taxes; restricting the power of
9 certain school districts to levy, assess and collect taxes;
10 and making related repeals," further providing for
11 definitions.

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

14 Section 1. The definition of "income" in section 1303 of the
15 act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as
16 the Taxpayer Relief Act, is amended to read:

17 Section 1303. Definitions.

18 The following words and phrases when used in this chapter
19 shall have the meanings given to them in this section unless the
20 context clearly indicates otherwise:

1 * * *

2 "Income." All income from whatever source derived,
3 including, but not limited to:

4 (1) Salaries, wages, bonuses, commissions, income from
5 self-employment, alimony, support money, cash public
6 assistance and relief.

7 (2) The gross amount of any pensions or annuities,
8 including railroad retirement benefits for calendar years
9 prior to 1999 and 50% of railroad retirement benefits for
10 calendar years 1999 and thereafter.

11 (3) All benefits received under the Social Security Act
12 (49 Stat. 620, 42 U.S.C. § 301 et seq.), except Medicare
13 benefits, for calendar years prior to 1999, and 50% of all
14 benefits received under the Social Security Act, except
15 Medicare benefits, for calendar years 1999 and thereafter.

16 (4) All benefits received under State unemployment
17 insurance laws and veterans' disability payments.

18 (5) All interest received from the Federal or any state
19 government or any instrumentality or political subdivision
20 thereof.

21 (6) Realized capital gains and rentals.

22 (7) Workers' compensation.

23 (8) The gross amount of loss of time insurance benefits,
24 life insurance benefits and proceeds, except the first
25 [\$5,000] \$10,000 of the total of death benefit payments.

26 (9) Gifts of cash or property, other than transfers by
27 gift between members of a household, in excess of a total
28 value of \$300.

29 The term does not include surplus food or other relief in kind
30 supplied by a governmental agency, property tax or rent rebate

1 or inflation dividend.

2 * * *

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