

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 682 Session of  
2015

INTRODUCED BY YAW, SCAVELLO, YUDICHAK, VULAKOVICH, STEFANO,  
BAKER, SMITH, COSTA AND MENSCH, MARCH 31, 2015

REFERRED TO FINANCE, MARCH 31, 2015

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," in senior citizens property tax  
11 and rent rebate assistance, further defining "income."

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, amended October 22, 2014 (P.L.2555,  
17 No.156), is amended to read:

18 Section 1303. Definitions.

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

22 \* \* \*

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

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

6 (2) The gross amount of any pensions or [annuities] the  
7 taxable portion of the gross distribution from an annuity,  
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) (i) All benefits received under the Social Security  
12 Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except  
13 Medicare benefits, for calendar years prior to 1999, and  
14 50% of all benefits received under the Social Security  
15 Act, except Medicare benefits, for calendar years 1999  
16 and thereafter.

17 (ii) Notwithstanding any other provision of this act  
18 to the contrary, persons who, as of December 31, 2012,  
19 are eligible for the property tax or rent rebate shall  
20 remain eligible if the household income limit is exceeded  
21 due solely to a Social Security cost-of-living  
22 adjustment.

23 (iii) Eligibility in the property tax and rent  
24 rebate program pursuant to subparagraph (ii) shall expire  
25 on December 31, 2016.

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

28 (5) All interest received from the Federal or any state  
29 government or any instrumentality or political subdivision  
30 thereof.

1           (6) Realized capital gains and rentals.

2           (7) Workers' compensation.

3           (8) The gross amount of loss of time insurance benefits,  
4       life insurance benefits and proceeds, except the first \$5,000  
5       of the total of death benefit payments.

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

9       The term does not include surplus food or other relief in kind  
10      supplied by a governmental agency, property tax or rent rebate  
11      or inflation dividend.

12       \* \* \*

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