
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 949 Session of
2019

INTRODUCED BY SCHWEYER, SCHLOSSBERG, T. DAVIS, HILL-EVANS,
CALTAGIRONE, FREEMAN, NEILSON, MURT AND MARKOSEK,
MARCH 25, 2019

REFERRED TO COMMITTEE ON FINANCE, MARCH 25, 2019

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 providing for
12 definitions.

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

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

19 Section 1303. Definitions.

20 The following words and phrases when used in this chapter
21 shall have the meanings given to them in this section unless the
22 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]:

9 (i) Railroad retirement benefits for calendar years
10 prior to 1999 and 50% of railroad retirement benefits for
11 calendar years 1999 and thereafter.

12 (ii) Social Security substitute pensions for
13 calendar years prior to 2015 and 50% of Social Security
14 substitute pensions for calendar years 2015 and
15 thereafter.

16 (3) (i) All benefits received under the Social Security
17 Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except
18 Medicare benefits, for calendar years prior to 1999, and
19 50% of all benefits received under the Social Security
20 Act, except Medicare benefits, for calendar years 1999
21 and thereafter.

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

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

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

3 (5) All interest received from the Federal or any state
4 government or any instrumentality or political subdivision
5 thereof.

6 (6) Realized capital gains and rentals.

7 (7) Workers' compensation.

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

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

14 The term does not include surplus food or other relief in kind
15 supplied by a governmental agency, property tax or rent rebate,
16 inflation dividend, Federal veterans' disability payments or
17 State veterans' benefits.

18 * * *

19 "Social Security substitute pension." A pension that is
20 provided in lieu of old age and survivor benefit payments under
21 the Social Security Act (49 Stat. 620, 42 U.S.C. § 301 et seq.)
22 to a person whose employment was not covered under the Social
23 Security Act. The amount of the pension that qualifies as a
24 "Social Security substitute pension" shall not exceed the
25 maximum Federal old age and survivor benefit payments, less any
26 Federal old age and survivor benefit payments received under the
27 Social Security Act for employment covered under the Social
28 Security Act.

29 * * *

30 Section 2. This act shall take effect immediately.