

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 the
12 definition of "income."

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, amended October 22, 2014 (P.L.2555,
18 No.156), is amended 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 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
12 Security Act (49 Stat. 620, 42 U.S.C. § 301 et seq.),
13 except Medicare benefits, for calendar years prior to
14 1999, and 50% of all benefits received under the Social
15 Security Act, except Medicare benefits, for calendar
16 years 1999 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
10 kind supplied by a governmental agency, property tax or rent
11 rebate or inflation dividend.

12 * * *

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