THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 160

Session of 1991

INTRODUCED BY CESSAR, MRKONIC, JOHNSON, PHILLIPS AND HASAY, JANUARY 29, 1991

REFERRED TO COMMITTEE ON AGING AND YOUTH, JANUARY 29, 1991

AN ACT

Amending the act of March 11, 1971 (P.L.104, No.3), entitled, as amended, "An act providing property tax or rent rebate and 3 inflation dividends to certain senior citizens, widows, 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 duties upon the Department of Revenue, "further providing for 9 the definition of "income." 10 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), is amended to read: 17 Section 3. Definitions. -- As used in this act: "Income" means all income from whatever source derived, 18 19 including but not limited to salaries, wages, bonuses, 20 commissions, income from self-employment, alimony, support

money, cash public assistance and relief, the gross amount of

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- 1 any pensions or annuities including railroad retirement
- 2 benefits, all benefits received under the Federal Social
- 3 Security Act (except Medicare benefits), all benefits received
- 4 under State unemployment insurance laws [and veterans'
- 5 disability payments], all interest received from the Federal or
- 6 any State government, or any instrumentality or political
- 7 subdivision thereof, realized capital gains, rentals, workmen's
- 8 compensation and the gross amount of loss of time insurance
- 9 benefits, life insurance benefits and proceeds (except the first
- 10 five thousand dollars (\$5,000) of the total of death benefit
- 11 payments), and gifts of cash or property (other than transfers
- 12 by gift between members of a household) in excess of a total
- 13 value of three hundred dollars (\$300), but shall not include
- 14 surplus food or other relief in kind supplied by a governmental
- 15 agency or property tax or rent rebate or inflation dividend.
- 16 Notwithstanding any other provision of this act, veterans'
- 17 disability payments shall be excluded from the calculation of
- 18 income for purposes of this act.
- 19 * * *
- 20 Section 2. This act shall take effect in 60 days.