

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2127 Session of  
1976

INTRODUCED BY REED, DeMEDIO, PRATT, COLE, GREEN, MILLIRON,  
BERLIN, O'KEEFE, GILLESPIE, TAYLOR AND DOMBROWSKI,  
FEBRUARY 4, 1976

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 4, 1976

AN ACT

1 Amending the act of March 11, 1971 (P.L.104, No.3), entitled, as  
2 amended, "An act providing property tax or rent rebate to  
3 certain senior citizens, widows, widowers and permanently  
4 disabled persons with limited incomes; establishing uniform  
5 standards and qualifications for eligibility to receive a  
6 rebate; and imposing duties upon the Department of Revenue,"  
7 further defining income by excluding veterans pensions and  
8 benefits.

9 The General Assembly of the Commonwealth of Pennsylvania  
10 hereby enacts as follows:

11 Section 1. Clause (1) of section 3, act of March 11, 1971  
12 (P.L.104, No.3), known as the "Senior Citizens Property Tax  
13 Assistance Act," reenacted and amended June 16, 1975 (No.4), is  
14 amended to read:

15 Section 3. Definitions.--As used in this act:

16 (1) "Income" means all income from whatever source derived,  
17 including but not limited to salaries, wages, bonuses,  
18 commissions, income from self-employment, alimony, support  
19 money, cash public assistance and relief, the gross amount of  
20 any pensions or annuities including railroad retirement

1 benefits, all benefits received under the Federal Social  
2 Security Act (except Medicare benefits), all benefits received  
3 under State unemployment insurance laws [and veterans'  
4 disability payments], all interest received from the Federal or  
5 any State government, or any instrumentality or political  
6 subdivision thereof, realized capital gains, rentals, workmen's  
7 compensation and the gross amount of loss of time insurance  
8 benefits, life insurance benefits and proceeds (except the first  
9 five thousand dollars (\$5,000) of the total of death benefit  
10 payments), and gifts of cash or property (other than transfers  
11 by gift between members of a household) in excess of a total  
12 value of three hundred dollars (\$300), but shall not include  
13 surplus food or other relief in kind supplied by a governmental  
14 agency or property tax rebate. Income shall not include funds  
15 received from veterans pensions or other veterans benefits.

16 \* \* \*

17 Section 2. This act shall take effect immediately and shall  
18 apply to calendar years commencing January 1, 1976 and  
19 thereafter.