## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

## No. 2391 Session of 1996

INTRODUCED BY READSHAW, ITKIN, GEORGE, FARGO, ADOLPH, GODSHALL, J. TAYLOR, HENNESSEY, YOUNGBLOOD, OLASZ, SCRIMENTI, PETTIT, PESCI, STURLA, TIGUE, McGEEHAN, BOSCOLA, RIEGER, GIGLIOTTI, MELIO, MERRY, TRELLO, HALUSKA AND JOSEPHS, FEBRUARY 8, 1996

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 8, 1996

## AN ACT

- Amending the act of March 11, 1971 (P.L.104, No.3), entitled, as 2 amended, "An act providing property tax or rent rebate and inflation dividends to certain senior citizens, widows, 3 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 agencies on aging for services to older persons; and imposing 8 duties upon the Department of Revenue, " further defining 9 "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 (P.L.104, No.3), known as the Senior Citizens Rebate and 14 15 Assistance Act, reenacted and amended December 21, 1979 16 (P.L.570, No.131), is amended to read: Section 3. Definitions. -- As used in this act: 17 18 "Income" means all income from whatever source derived,
- 21 money, cash public assistance and relief, the gross amount of

commissions, income from self-employment, alimony, support

including but not limited to salaries, wages, bonuses,

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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' disability
- 5 payments, all interest received from the Federal or any State
- 6 government, or any instrumentality or political subdivision
- 7 thereof, realized capital gains, rentals, workmen's compensation
- 8 and the gross amount of loss of time insurance benefits, life
- 9 insurance benefits and proceeds (except the first five thousand
- 10 dollars (\$5,000) of the total of death benefit payments), and
- 11 gifts of cash or property (other than transfers by gift between
- 12 members of a household) in excess of a total value of three
- 13 hundred dollars (\$300), but shall not include surplus food or
- 14 other relief in kind supplied by a governmental agency or
- 15 property tax or rent rebate or inflation dividend. Alimony or
- 16 <u>support paid to a spouse or former spouse under court order</u>
- 17 shall be subtracted from income.
- 18 \* \* \*
- 19 Section 2. This act shall take effect in 60 days.