THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL No. 2073 Session of 1999

INTRODUCED BY DEMPSEY, ARGALL, BASTIAN, BELARDI, BELFANTI,
 BROWNE, CAPPABIANCA, CAWLEY, CLARK, M. COHEN, COSTA, COY,
 DeLUCA, FAIRCHILD, FARGO, FEESE, FICHTER, FRANKEL, GEIST,
 GEORGE, HANNA, HARHAI, HERMAN, HERSHEY, JADLOWIEC, LAUGHLIN,
 LEH, LUCYK, LYNCH, MAHER, MANDERINO, MANN, MARSICO, MASLAND,
 McCALL, MICOZZIE, S. MILLER, NICKOL, ORIE, PHILLIPS, RIEGER,
 ROBINSON, ROEBUCK, ROSS, RUBLEY, SAYLOR, SCHRODER, SHANER,
 B. SMITH, SOLOBAY, STABACK, STEIL, STERN, STURLA,
 E. Z. TAYLOR, J. TAYLOR, TRELLO, WILT, WOJNAROSKI, YOUNGBLOOD
 AND YUDICHAK, NOVEMBER 16, 1999

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 16, 1999

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 inflation dividends to certain senior citizens, widows, 3 widowers and permanently disabled persons with limited 4 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 10 "income."
- 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) and amended June 25, 1999 (P.L.226, No.30), is
- 17 amended to read:
- 18 Section 3. Definitions.--As used in this act:

- 1 (1) "Income" means all income from whatever source derived,
- 2 including but not limited to salaries, wages, bonuses,
- 3 commissions, income from self-employment, alimony, support
- 4 money, cash public assistance and relief, the gross amount of
- 5 any pensions or annuities including railroad retirement benefits
- 6 for calendar years prior to 1999, and fifty per cent of railroad
- 7 retirement benefits for calendar years 1999 and thereafter, and
- 8 <u>fifty per cent of benefits received from a Federal pension which</u>
- 9 <u>is received in lieu of social security benefits for calendar</u>
- 10 years 1999 and thereafter, all benefits received under the
- 11 Federal Social Security Act (except Medicare benefits) for
- 12 calendar years prior to 1999, and fifty per cent of all benefits
- 13 received under the Federal Social Security Act (except Medicare
- 14 benefits) for calendar years 1999 and thereafter, all benefits
- 15 received under State unemployment insurance laws and veterans'
- 16 disability payments, all interest received from the Federal or
- 17 any State government, or any instrumentality or political
- 18 subdivision thereof, realized capital gains, rentals, workmen's
- 19 compensation and the gross amount of loss of time insurance
- 20 benefits, life insurance benefits and proceeds (except the first
- 21 five thousand dollars (\$5,000) of the total of death benefit
- 22 payments), and gifts of cash or property (other than transfers
- 23 by gift between members of a household) in excess of a total
- 24 value of three hundred dollars (\$300), but shall not include
- 25 surplus food or other relief in kind supplied by a governmental
- 26 agency or property tax or rent rebate or inflation dividend.
- 27 * * *
- 28 Section 2. This act shall take effect immediately.