

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 111 Session of 2013

INTRODUCED BY GREENLEAF, KASUNIC, STACK, FARNESE, ALLOWAY, MENSCH, TARTAGLIONE, KITCHEN, BREWSTER, FONTANA, VULAKOVICH, WASHINGTON, SOLOBAY, FERLO, SCHWANK, RAFFERTY, BROWNE, COSTA, WAUGH, BOSCOLA AND LEACH, JANUARY 9, 2013

REFERRED TO FINANCE, JANUARY 9, 2013

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
 12 definitions.

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, is amended to read:

18 Section 1303. Definitions.

19 The following words and phrases when used in this chapter
 20 shall have the meanings given to them in this section unless the
 21 context clearly indicates otherwise:

22 * * *

1 "Income." All income from whatever source derived,
2 including, but not limited to:

3 (1) Salaries, wages, bonuses, commissions, income from
4 self-employment, alimony, support money, cash public
5 assistance and relief.

6 (2) The gross amount of any pensions or annuities,
7 including railroad retirement benefits for calendar years
8 prior to 1999 and 50% of railroad retirement benefits for
9 calendar years 1999 and thereafter.

10 (3) [All] Fifty percent of all benefits received under
11 the Social Security Act (49 Stat. 620, 42 U.S.C. § 301 et
12 seq.), except Medicare benefits[, for calendar years prior to
13 1999, and 50% of all benefits received under the Social
14 Security Act, except Medicare benefits, for calendar years
15 1999 and thereafter] and except that portion of benefits
16 deducted to cover Medicare Part B premiums.

17 (4) All benefits received under State unemployment
18 insurance laws and veterans' disability payments.

19 (5) All interest received from the Federal or any state
20 government or any instrumentality or political subdivision
21 thereof.

22 (6) Realized capital gains and rentals.

23 (7) Workers' compensation.

24 (8) The gross amount of loss of time insurance benefits,
25 life insurance benefits and proceeds, except the first \$5,000
26 of the total of death benefit payments.

27 (9) Gifts of cash or property, other than transfers by
28 gift between members of a household, in excess of a total
29 value of \$300.

30 The term does not include surplus food or other relief in kind

1 supplied by a governmental agency, property tax or rent rebate
2 or inflation dividend.

3 * * *

4 Section 2. This act shall take effect immediately.