
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2253 Session of
2015

INTRODUCED BY MASSER, PICKETT, BULLOCK, A. HARRIS, MILLARD,
WATSON, GIBBONS AND SAINATO, JULY 12, 2016

REFERRED TO COMMITTEE ON FINANCE, JULY 12, 2016

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 the
12 definition of "income."

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, amended October 22, 2014 (P.L.2555,
18 No.156), is amended to read:

19 Section 1303. Definitions.

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

23 * * *

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) (i) All benefits received under the Social Security
11 Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except
12 Medicare benefits, for calendar years prior to 1999, and
13 50% of all benefits received under the Social Security
14 Act, except Medicare benefits, for calendar years 1999
15 and thereafter.

16 (ii) Notwithstanding any other provision of this act
17 to the contrary, persons who, as of December 31, 2012,
18 are eligible for the property tax or rent rebate shall
19 remain eligible if the household income limit is exceeded
20 due solely to a Social Security cost-of-living
21 adjustment.

22 (iii) Eligibility in the property tax and rent
23 rebate program pursuant to subparagraph (ii) shall expire
24 on December 31, 2016.

25 (iv) For those receiving pension benefits through
26 the Federal Civil Service Retirement System that accrued
27 during a period of employment for which the beneficiary
28 was not required to make contributions under the Social
29 Security Act, the beneficiary shall exclude from income
30 an amount determined by the department which shall equal

1 50% of the average retired worker Social Security payment
2 for the previous calendar year for which the data is
3 available as determined by the Social Security
4 Administration and published on the Social Security
5 Administration's Internet website.

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

8 (5) All interest received from the Federal or any state
9 government or any instrumentality or political subdivision
10 thereof.

11 (6) Realized capital gains and rentals.

12 (7) Workers' compensation.

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

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

19 The term does not include surplus food or other relief in kind
20 supplied by a governmental agency, property tax or rent rebate
21 or inflation dividend.

22 * * *

23 Section 2. This act shall take effect in 60 days.