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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 28 Session of  
2015

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INTRODUCED BY GREENLEAF, BREWSTER, TEPLITZ, FONTANA, STACK,  
BLAKE, SCHWANK, COSTA, VULAKOVICH, BOSCOLA, SMITH,  
TARTAGLIONE AND RAFFERTY, JANUARY 14, 2015

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REFERRED TO FINANCE, JANUARY 14, 2015

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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, amended October 22, 2014 (P.L. ,  
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:

1 \* \* \*

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

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

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

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

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

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

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

30 (5) All interest received from the Federal or any state

1 government or any instrumentality or political subdivision  
2 thereof.

3 (6) Realized capital gains and rentals.

4 (7) Workers' compensation.

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

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

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

14 \* \* \*

15 Section 2. This act shall take effect immediately.