
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 319 Session of
2019

INTRODUCED BY PHILLIPS-HILL, GORDNER, J. WARD, REGAN, STEFANO,
BROWNE, YUDICHAK AND BREWSTER, FEBRUARY 22, 2019

REFERRED TO FINANCE, FEBRUARY 22, 2019

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 * * *

23 "Income." All income from whatever source derived,

1 including, but not limited to:

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

5 (2) The gross amount of any pensions or annuities,
6 including railroad retirement benefits for calendar years
7 prior to 1999 and 50% of railroad retirement benefits for
8 calendar years 1999 and thereafter. For a person who receives
9 a payment from a qualified plan under the Internal Revenue
10 Code of 1986 (Public Law 99-514, 26 U.S.C. § 1 et seq.) and
11 deposits all or a portion of the payment in another qualified
12 plan under the Internal Revenue Code of 1986 within 60 days
13 after receipt of the payment, the amount deposited shall be
14 excluded from income.

15 (3) (i) All benefits received under the Social Security
16 Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except
17 Medicare benefits, for calendar years prior to 1999, and
18 50% of all benefits received under the Social Security
19 Act, except Medicare benefits, for calendar years 1999
20 and thereafter.

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

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

30 (4) All benefits received under State unemployment

1 insurance laws.

2 (5) All interest received from the Federal or any state
3 government or any instrumentality or political subdivision
4 thereof.

5 (6) Realized capital gains and rentals.

6 (7) Workers' compensation.

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

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

13 The term does not include surplus food or other relief in kind
14 supplied by a governmental agency, property tax or rent rebate,
15 inflation dividend, Federal veterans' disability payments or
16 State veterans' benefits.

17 * * *

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