
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 608 Session of
2023

INTRODUCED BY BAKER, J. WARD, COLLETT, KANE, FARRY, BREWSTER,
ARGALL, PENNYCUICK, CAPPELLETTI, COSTA, SANTARSIERO, SCHWANK
AND DUSH, APRIL 28, 2023

REFERRED TO FINANCE, APRIL 28, 2023

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. Paragraph (3) of the definition of "income" in
16 section 1303 of the act of June 27, 2006 (1st Sp.Sess.,
17 P.L.1873, No.1), known as the Taxpayer Relief Act, is amended to
18 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 * * *

5 (3) (i) All benefits received under the Social Security
6 Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except
7 Medicare benefits, for calendar years prior to 1999, and
8 50% of all benefits received under the Social Security
9 Act, except Medicare benefits, for calendar years 1999
10 and thereafter.

11 (ii) Notwithstanding any other provision of this act
12 to the contrary, persons who, as of December 31, [2012]
13 2022, are eligible for the property tax or rent rebate
14 shall remain eligible if the household income limit is
15 exceeded due solely to a Social Security cost-of-living
16 adjustment.

17 (iii) Eligibility in the property tax and rent
18 rebate program pursuant to subparagraph (ii) shall expire
19 on December 31, [2016] 2024.

20 * * *

21 Section 2. This act shall take effect immediately.