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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2363 Session of  
2014

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INTRODUCED BY RAPP, BENNINGHOFF, CAUSER, KAUFFMAN, READSHAW,  
MILLARD, SONNEY, MASSER, MULLERY, TOBASH, CALTAGIRONE,  
SACCONI, KAVULICH, MCGEEHAN, KOTIK, YOUNGBLOOD, SAINATO,  
SWANGER, BROOKS, WHITE, KULA, GIBBONS, SAYLOR, PAINTER, COHEN  
AND GROVE, JUNE 19, 2014

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REFERRED TO COMMITTEE ON FINANCE, JUNE 19, 2014

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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 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, 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:

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

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

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

21 (6) Realized capital gains and rentals.

22 (7) Workers' compensation.

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

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

29 The term does not include surplus food or other relief in kind  
30 supplied by a governmental agency, property tax or rent rebate

1 or inflation dividend.

2 \* \* \*

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