

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 421 Session of 2015

INTRODUCED BY SAMUELSON, HENNESSEY, BARBIN, BISHOP, BIZZARRO, BOBACK, V. BROWN, BROWBLEE, CALTAGIRONE, CARROLL, COHEN, D. COSTA, DAVIDSON, DAVIS, DeLISSIO, DeLUCA, DIAMOND, DRISCOLL, DUSH, FARINA, FLYNN, FRANKEL, FREEMAN, GAINNEY, GERGELY, GIBBONS, GINGRICH, GOODMAN, HANNA, HARHAI, HARKINS, HARPER, JAMES, KAUFFMAN, KIM, KINSEY, KORTZ, LONGIETTI, MAHONEY, MATZIE, McCARTER, McNEILL, MULLERY, MURT, O'BRIEN, C. PARKER, PASHINSKI, QUINN, RAVENSTAHL, READSHAW, ROZZI, SABATINA, SANTARSIERO, SCHLOSSBERG, SCHREIBER, SCHWEYER, SNYDER, SONNEY, THOMAS, TOOHIL, WATSON AND YOUNGBLOOD, FEBRUARY 9, 2015

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 9, 2015

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.2555,
 18 No.156), is amended to read:

1 Section 1303. Definitions.

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

5 * * *

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

8 (1) Salaries, wages, bonuses, commissions, income from
9 self-employment, alimony, support money, cash public
10 assistance and relief.

11 (2) The gross amount of any pensions or annuities,
12 including railroad retirement benefits for calendar years
13 prior to 1999 and 50% of railroad retirement benefits for
14 calendar years 1999 and thereafter.

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

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

22 (5) All interest received from the Federal or any state
23 government or any instrumentality or political subdivision
24 thereof.

25 (6) Realized capital gains and rentals.

26 (7) Workers' compensation.

27 (8) The gross amount of loss of time insurance benefits,
28 life insurance benefits and proceeds, except the first
29 [\$5,000] \$10,000 of the total of death benefit payments.

30 (9) Gifts of cash or property, other than transfers by

1 gift between members of a household, in excess of a total
2 value of \$300.

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

6 * * *

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