

## No. 2014-156

## AN ACT

HB 1067

Amending the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), entitled "An act providing for taxation by school districts, for the State funds formula, for tax relief in first class cities, for school district choice and voter participation, for other school district options and for a task force on school cost reduction; making an appropriation; prohibiting prior authorized taxation; providing for installment payment of taxes; restricting the power of certain school districts to levy, assess and collect taxes; and making related repeals," in senior citizens property tax and rent rebate assistance, further providing for definitions.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. The definition of "income" in section 1303 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, is amended to read:

Section 1303. Definitions.

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

\* \* \*

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

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

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

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

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

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

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

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

(6) Realized capital gains and rentals.

(7) Workers' compensation.

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

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

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

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Section 2. This act shall take effect immediately.

APPROVED—The 22nd day of October, A.D. 2014

TOM CORBETT