## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

No. 1861 Session of 2023

INTRODUCED BY CIRESI, SAMUELSON, MADDEN, DELLOSO, SANCHEZ, KINSEY, PARKER, HILL-EVANS, SCHLOSSBERG, POWELL, DALEY, NEILSON, JAMES, KRAJEWSKI, SHUSTERMAN, GREEN, CERRATO, FREEMAN, MUNROE, GALLAGHER, SCHWEYER, GUENST, WEBSTER, TAKAC, FLEMING, ABNEY, MCNEILL, ISAACSON, HARKINS, BENHAM, SOLOMON, MERSKI, BOROWSKI, KHAN, HADDOCK, WAXMAN, VENKAT, RABB, DONAHUE, KINKEAD, SMITH-WADE-EL, GILLEN, FIEDLER, KAZEEM AND WARREN, NOVEMBER 30, 2023

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 30, 2023

## AN ACT

- Amending the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), entitled "An act providing for taxation by school 2 districts, for the State funds formula, for tax relief in 3 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; 6 prohibiting prior authorized taxation; providing for 7 installment payment of taxes; restricting the power of 8 9 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 10 11 definitions. 12 13 The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows: 14
- 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

- 1 context clearly indicates otherwise:
- 2 \* \* \*
- 3 "Income." All income from whatever source derived,
- 4 including, but not limited to:
- 5 (1) Salaries, wages, bonuses, commissions, income from
- 6 self-employment, alimony, support money, cash public
- 7 assistance and relief.
- 8 (2) The gross amount of any pensions or annuities,
- 9 including railroad retirement benefits for calendar years
- 10 prior to 1999 and 50% of railroad retirement benefits for
- 11 calendar years 1999 and thereafter.
- 12 (3) (i) All benefits received under the Social Security
- 13 Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except
- 14 Medicare benefits, for calendar years prior to 1999, and
- 15 50% of all benefits received under the Social Security
- 16 Act, except Medicare benefits, for calendar years 1999
- and thereafter.
- 18 (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
- 21 remain eligible if the household income limit is exceeded
- due solely to a Social Security cost-of-living
- 23 adjustment.
- 24 (iii) Eligibility in the property tax and rent
- rebate program pursuant to subparagraph (ii) shall expire
- on December 31, 2016.
- 27 (4) All benefits received under State unemployment
- insurance laws.
- 29 (5) All interest received from the Federal or any state
- 30 government or any instrumentality or political subdivision

- 1 thereof.
- 2 (6) Realized capital gains and rentals.
- 3 (7) Workers' compensation.
- 4 (8) The gross amount of loss of time insurance benefits,
- 5 life insurance benefits and proceeds, except the first
- [\$5,000] [\$10,000] of the total of death benefit payments.
- 7 (9) Gifts of cash or property, other than transfers by
- 8 gift between members of a household, in excess of a total
- 9 value of \$300.
- 10 The term does not include surplus food or other relief in kind
- 11 supplied by a governmental agency, property tax or rent rebate,
- 12 inflation dividend, Federal veterans' disability payments or
- 13 State veterans' benefits.
- 14 \* \* \*
- 15 Section 2. This act shall take effect in 60 days.