
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2491 Session of
2006

INTRODUCED BY ZUG, BUXTON, ALLEN, ARMSTRONG, BAKER, BARRAR,
BASTIAN, BEYER, BUNT, CALTAGIRONE, CREIGHTON, DALLY, DIVEN,
FAIRCHILD, FICHTER, FLEAGLE, FREEMAN, GEIST, GOODMAN,
GRUCELA, HALUSKA, HARHART, HARRIS, HERMAN, HERSHEY, JAMES,
KILLION, LEH, LEVDANSKY, MANDERINO, MARKOSEK, MARSICO,
MICOZZIE, S. MILLER, MUSTIO, PALLONE, PETRARCA, PHILLIPS,
RAPP, REED, REICHLEY, RUBLEY, SATHER, SCAVELLO, SCHRODER,
R. STEVENSON, SURRA, E. Z. TAYLOR, THOMAS, WALKO, YOUNGBLOOD
AND YUDICHAK, MARCH 7, 2006

REFERRED TO COMMITTEE ON AGING AND OLDER ADULT SERVICES,
MARCH 7, 2006

AN ACT

1 Providing for a Senior Citizen Volunteer Incentive Program to
2 provide property tax credits to senior citizens who volunteer
3 in their local school districts.

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

6 Section 1. Short title.

7 This act shall be known and may be cited as the Senior
8 Citizen Real Property Tax Incentive for Volunteering Act.

9 Section 2. Legislative intent.

10 The General Assembly finds and declares as follows:

11 (1) It is the intent of the General Assembly to
12 establish a program that provides benefits to senior
13 citizens, school-aged children and school districts.

14 (2) This legislation authorizes school districts to

1 participate in a program to provide property tax relief to
2 senior citizens while helping schools meet an increasing
3 demand for a variety of human skills and services.

4 (3) Both senior citizens and children benefit from
5 establishing a relationship in which they interact with one
6 another in a positive learning environment.

7 Section 3. Definitions.

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

11 "Department." The Department of Aging of the Commonwealth.

12 "Eligible participant." A person 65 years of age or older
13 and who has been a resident of this Commonwealth for at least
14 one year and is an owner of real property in this Commonwealth.

15 "Foundation." A program or institution established to
16 provide funds in the form of grants or that establishes a
17 partnership that provides incentives for involved parties.

18 "Homestead." A dwelling, whether owned or rented, and as
19 much of the land surrounding it as is reasonably necessary for
20 use of the dwelling as a home and occupied by a claimant. A
21 homestead shall also include premises occupied by reason of
22 ownership or lease in a cooperative housing corporation, mobile
23 homes which are assessed as realty for local property tax
24 purposes and the land, if owned or rented by the claimant, upon
25 which the mobile home is situated, and other similar living
26 accommodations, as well as a part of a multidwelling or
27 multipurpose building and a part of the land upon which it is
28 built. The term also includes:

29 (1) Premises occupied by reason of the claimant's
30 ownership or rental of a dwelling located on land owned by a

1 nonprofit incorporated association, of which the claimant is
2 a member if the claimant is required to pay a pro rata share
3 of the property taxes levied against the association's land.

4 (2) Premises occupied by a claimant if the claimant is
5 required by law to pay a property tax by reason of the
6 claimant's ownership or rental, including a possessory
7 interest in the dwelling, the land or both.

8 "Owner." Includes a person in possession under a contract of
9 sale, deed of trust, life estate, joint tenancy or tenancy in
10 common or by reason of statutes of descent and distribution.

11 "Participating school district." A school district within
12 this Commonwealth that has taken action, as set forth in section
13 5, to provide property tax credits as established under this
14 act.

15 "Program." The Senior Citizen Volunteer Incentive Program
16 established under section 4.

17 "Real property taxes." All taxes on a homestead levied by a
18 school district, due and payable during a calendar year.

19 Section 4. Establishment.

20 There is hereby established a Senior Citizen Volunteer
21 Incentive Program which authorizes participating school
22 districts to accept senior citizens who reside in a
23 participating school district as volunteers in any school within
24 the participating school district. The senior citizens shall
25 receive a real property tax credit in exchange for their
26 services.

27 Section 5. Local guidelines.

28 (a) School district participation.--A school district shall
29 by resolution or ordinance indicate participation in the program
30 set forth in this act. Upon passage of the resolution or

1 ordinance, the participating school district shall be subject to
2 the guidelines and regulations set forth in this act.

3 (b) School district guidelines.--Participating school
4 districts shall promulgate specific guidelines regarding the
5 program, including the acceptance of eligible participants. The
6 guidelines shall include, but not be limited to, a criminal
7 background check for eligible participants.

8 (c) Tax credit.--The rate of real property tax credit for
9 eligible participants shall be determined by the participating
10 school district. The rate of the credit shall be uniform for all
11 eligible participants within any one participating school
12 district. The rate of the credit may be set at a uniform level
13 established by the school district and shall not be less than \$5
14 an hour. The tax credits granted through this program may not
15 exceed the total amount of real property taxes that are owed.

16 (d) Services.--The types of services that seniors may
17 provide must enhance the academic program of a school district.

18 (e) Annual report.--The department shall coordinate an
19 annual report that all participating school districts must
20 provide to the department by March 1. The report shall include,
21 at a minimum, the following:

22 (1) Name of the person supervising the program within
23 the school district.

24 (2) Scope of the program and funding sources.

25 (3) District guidelines regarding acceptance of eligible
26 participants.

27 (4) Services that the eligible participants are
28 assisting with or providing.

29 (5) Fiscal impact of the program on the school district.

30 (6) Overall impact of the program on the school

1 district.

2 Section 6. Income exemption.

3 The real property tax credit granted under this act shall not
4 be subject to the tax imposed under Article III of the act of
5 March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
6 1971, nor shall it be subject to the tax imposed under section
7 13 of the act of December 31, 1965 (P.L.1257, No.511), known as
8 The Local Tax Enabling Act.

9 Section 7. Workers' compensation exemption.

10 An eligible participant who is participating in the program
11 established under this act shall not be considered an employee
12 for any purpose, including, but not limited to, liability,
13 unemployment compensation, workers' compensation or other
14 employee benefit provided by the school district.

15 Section 8. Powers and duties of department.

16 (a) Cooperation.--The department in cooperation with the
17 Department of Education and the Department of Revenue shall
18 promulgate guidelines and regulations for the implementation of
19 the program established under this act.

20 (b) Project description and publication.--The department
21 shall provide each school district with a description of the
22 program and shall publicize the program to senior citizens.

23 (c) Annual report.--The department shall report to the
24 General Assembly annually by April 1 on the overall impact and
25 effectiveness of the program.

26 Section 9. Job preservation.

27 The program may not replace or supplant existing job
28 positions within the school district.

29 Section 10. Funding.

30 Funding for the program shall be arranged by the respective

1 school districts. A school district may seek funding through
2 private and public foundations.

3 Section 11. Effective date.

4 This act shall take effect immediately.