

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 791 Session of 2015

INTRODUCED BY HENNESSEY, DIAMOND, DRISCOLL, SCHLOSSBERG, BAKER, SCHREIBER, V. BROWN, ROZZI, MALONEY, McNEILL, BARRAR, READSHAW, HARHART, COHEN, DeLUCA, STEPHENS, DAY, D. COSTA, GINGRICH, SAYLOR, GOODMAN, MENTZER, WATSON, GILLEN, MURT AND TRUITT, MARCH 13, 2015

AS REPORTED FROM COMMITTEE ON AGING AND OLDER ADULT SERVICES, HOUSE OF REPRESENTATIVES, AS AMENDED, MARCH 23, 2016

AN ACT

1 Authorizing public school districts to implement senior local
2 tax reduction incentive volunteer exchange programs.

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

5 Section 1. Short title.

6 This act shall be known and may be cited as the Senior Tax
7 Reduction Incentive Volunteer Exchange Program Act.

8 Section 2. Legislative intent.

9 It is the intent of the General Assembly to authorize all
10 public school districts in this Commonwealth to establish a
11 program to allow older residents to volunteer in the school
12 district and receive a real property tax credit in exchange for
13 their volunteer service. While there are school districts across
14 this Commonwealth that provide certain property tax relief to
15 seniors, the purpose of this act is to grant explicit
16 legislative authorization to allow all school districts to

1 implement such programs. It has been shown that senior tax
2 reduction volunteer exchange programs provide much needed relief
3 to senior citizens, who often struggle to meet the rising cost
4 of property taxes, and helps schools meet an increasing demand
5 for a variety of human skills and services. Both senior citizens
6 and children benefit from establishing a relationship in which
7 they interact with one another in a positive learning
8 environment.

9 Section 3. Definitions.

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

13 ~~"Department." The Department of Aging of the Commonwealth.~~ <--

14 "Participant." A person at least 60 years of age who has
15 been a resident of this Commonwealth for at least 90 days, owns
16 real property located in a participating school district and
17 participates in the school district's program.

18 "Program." A Senior Tax Reduction Incentive Volunteer
19 Exchange Program authorized by this act.

20 Section 4. Program guidelines.

21 (a) Local guidelines.--School districts may establish a
22 program and may promulgate specific guidelines regarding the
23 program, including the acceptance of participants. The
24 guidelines shall include a criminal background check for each
25 individual seeking to participate in the program.

26 (b) Value of tax credit.--The rate of real property tax
27 credit for senior volunteers shall be established by the school
28 district and may not exceed the total amount of real property
29 taxes that are owed.

30 (c) Services.--The types of services that participants

1 provide through a program must enhance the academic program of
2 the school district.

3 Section 5. Personal income tax levied by the Commonwealth.

4 A real property tax credit received by a participant shall
5 not be subject to the tax imposed under Article III of the act
6 of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
7 1971.

8 Section 6. Existing job positions.

9 A program shall not replace or supplant existing job
10 positions in a school district.

11 Section 7. Funding.

12 School districts may seek private and public funding sources
13 to support a program.

14 Section 8. Effective date.

15 This act shall take effect immediately.