

TAXPAYER RELIEF ACT - FILING OF CLAIM AND AUTHORIZING PUBLIC
SCHOOL DISTRICTS TO IMPLEMENT A SENIOR TAX REDUCTION INCENTIVE
VOLUNTEER EXCHANGE PROGRAM

Act of May 19, 2020, P.L. 146, No. 20
Session of 2020
No. 2020-20

Cl. 53

HB 1076

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 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 filing of claim; and authorizing public school districts to implement a senior tax reduction incentive volunteer exchange program.

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

Section 1. Section 1305(c) of the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, is amended and the section is amended by adding a subsection to read:

Section 1305. Filing of claim.

* * *

(c) Payments from State Lottery Fund.--[No] **Except as provided under subsection (e) (3), no** reimbursement on a claim shall be made from the State Lottery Fund earlier than the day following the 30th day of June provided in this chapter on which that claim may be filed with the department.

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(e) **Claim for calendar year 2019.--**

(1) **Except as provided under subsection (b) and paragraph (2), a claim for property tax or rent rebate for calendar year 2019 may be filed with the department on or before December 31, 2020.**

(2) **The secretary shall expedite a claim satisfying the eligibility requirements under this chapter for calendar year 2019 which had a calendar year 2018 claim approved for reimbursement.**

(3) **If funds are available, a reimbursement on a claim for calendar year 2019 may be made from the State Lottery Fund immediately.**

Section 2. The act is amended by adding a chapter to read:

CHAPTER 19

**SENIOR TAX REDUCTION INCENTIVE
VOLUNTEER EXCHANGE PROGRAM**

Section 1901. Legislative intent.

It is the intent of the General Assembly to authorize all public school districts in this Commonwealth to establish a program to allow older residents to volunteer in the school district and receive a real property tax credit in exchange for

volunteer service. While there are school districts across this Commonwealth that provide certain property tax relief to seniors, the purpose of this chapter is to grant explicit legislative authorization to allow all school districts to implement volunteer exchange programs. It has been shown that senior tax reduction volunteer exchange programs provide much needed relief to senior citizens, who often struggle to meet the rising cost of property taxes, and help schools meet an increasing demand for a variety of human skills and services. Both senior citizens and children benefit from establishing a relationship where they interact with one another in a positive learning environment.

Section 1902. 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:

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

"Program." A Senior Tax Reduction Incentive Volunteer Exchange Program authorized by this chapter.

Section 1903. Program guidelines.

(a) Local guidelines.--A school district may establish a program. A school district which establishes a program shall adopt specific guidelines regarding the program, including the acceptance of participants. The program shall provide real property tax credits to participants with no other compensation. The guidelines shall include a criminal background check for each individual seeking to participate in the program.

(b) Value of tax credit.--The rate of a real property tax credit for a senior volunteer shall be established by the school district and may not exceed the total amount of real property taxes that are owed. Each volunteer service hour provided by a participant shall be compensated with a real property tax credit the value of which shall be no less than the minimum hourly wage required by the act of January 17, 1968 (P.L.11, No.5), known as The Minimum Wage Act of 1968.

(c) Services.--The types of services that participants provide through a program must enhance the academic program of the school district and provide a direct public benefit to the academic program of the school district.

(d) Discrimination prohibited.--This section shall be enforced without discrimination based on race, color, marital status, religious creed, ancestry, handicap or disability, age, sex, national origin, the use of a guide or support animal because of the blindness, deafness or physical handicap of the user or because the user is a handler or trainer of support or guide animals under the act of October 27, 1955 (P.L.744, No.222), known as the Pennsylvania Human Relations Act.

Section 1904. Personal income tax levied by the Commonwealth.

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

Section 1905. Existing job positions.

A program may not replace or supplant existing job positions in a school district.

Section 1906. Funding.

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

Section 3. This act shall take effect immediately.

APPROVED--The 19th day of May, A.D. 2020.

TOM WOLF