
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 273 Session of
2011

INTRODUCED BY HESS, HENNESSEY, GEIST, STERN, BAKER, BARRAR,
BEAR, BOYD, CALTAGIRONE, CARROLL, CLYMER, D. COSTA,
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PETRARCA, PETRI, PICKETT, PYLE, READSHAW, REICHLEY, ROCK,
SCAVELLO, K. SMITH, VULAKOVICH, WATSON AND YOUNGBLOOD,
JANUARY 27, 2011

REFERRED TO COMMITTEE ON EDUCATION, JANUARY 27, 2011

AN ACT

1 Providing for a demonstration program to be known as the Senior
2 Tax Reduction Incentive Volunteer Exchange Program;
3 conferring powers and duties on the Department of Aging; and
4 providing additional powers and duties to school districts.

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

7 Section 1. Short title.

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

10 Section 2. Legislative intent.

11 It is the intent of the General Assembly to establish a
12 demonstration program that provides benefits to senior citizens,
13 school-aged children and school districts. This legislation
14 authorizes certain school districts to participate in a
15 demonstration program to provide a gesture of property tax

1 relief to senior citizens, who often struggle to meet the rising
2 cost of property taxes, and helps schools meet an increasing
3 demand for a variety of human skills and services. Both senior
4 citizens and children benefit from establishing a relationship
5 in which they interact with one another in a positive learning
6 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 at least 60 years of age
13 and who has been a resident of this Commonwealth for at least 90
14 days and owns 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 "Program." The Senior Tax Reduction Incentive Volunteer
19 Exchange Program established by this act.

20 Section 4. Establishment of program.

21 There is established a demonstration program known as the
22 Senior Tax Reduction Incentive Volunteer Exchange Program which
23 authorizes selected public school districts to accept senior
24 citizens who reside in the school district to volunteer in the
25 school and receive a real property tax credit in exchange for
26 their services.

27 Section 5. Program guidelines.

28 (a) Local guidelines.--Participating school districts may
29 promulgate specific guidelines regarding the program, including
30 the acceptance of eligible participants. The guidelines shall

1 include a criminal background check for senior citizen
2 participants.

3 (b) Value of tax credit.--The rate of real property tax
4 credit for senior volunteers shall be \$5 an hour and may not
5 exceed the total amount of real property taxes that are owed.

6 (c) Services.--The types of services that seniors may
7 provide must enhance the academic program of school districts.

8 Section 6. Personal income tax levied by the Commonwealth.

9 The real property tax credit shall not be subject to the tax
10 imposed under Article III of the act of March 4, 1971 (P.L.6,
11 No.2), known as the Tax Reform Code of 1971.

12 Section 7. Powers and duties of Department of Aging.

13 (a) Cooperation.--The department, in cooperation with the
14 Department of Education and the Department of Revenue, shall
15 promulgate guidelines for the selection of public school
16 districts to participate in the demonstration project. Selection
17 of the public school districts shall take into consideration an
18 equitable Statewide geographic distribution with a minimum of 12
19 school districts with at least two school districts from each
20 geographical region.

21 (b) Project description.--The department shall provide each
22 school district with a description of the demonstration project.
23 Included in the selection process shall be a mechanism whereby
24 interested school districts submit proposals for consideration.

25 (c) Public notice of program.--The department shall
26 publicize the program to senior citizens.

27 (d) Assistance.--The department shall serve as a technical
28 resource and provide technical assistance as needed.

29 (e) Annual report.--The department shall coordinate an
30 annual report that all participating school districts must

1 provide to the department by March 1. The report shall include,
2 at a minimum, the following:

3 (1) The name of the person in the school district who is
4 supervising the program.

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

6 (3) Regulations developed regarding acceptance of
7 participants.

8 (4) The services that senior volunteers provide.

9 (5) Feedback from senior citizen participants.

10 (6) Fiscal impact of the program on the school district.

11 (7) Impact of the program on the school district,
12 whether positive, negative or both.

13 The Department of Aging shall report to the Committee on Aging
14 and Youth of the Senate and the Committee on Aging and Older
15 Adult Services of the House of Representatives annually by April
16 1.

17 Section 8. Existing job positions.

18 This program shall not replace or supplant existing job
19 positions.

20 Section 9. Funding.

21 School districts may seek funding through private and public
22 foundations.

23 Section 10. Expiration.

24 The provisions of this act shall expire June 1, 2014, unless
25 extended by an act of the General Assembly.

26 Section 11. Effective date.

27 This act shall take effect immediately.