

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,
 CREIGHTON, DEASY, DeLUCA, DENLINGER, ELLIS, J. EVANS,
 EVERETT, FARRY, GILLESPIE, GOODMAN, GROVE, HARKINS,
 HICKERNELL, M.K. KELLER, KOTIK, KULA, LAWRENCE, MANN,
 MARSICO, MICOZZIE, MURT, MUSTIO, M. O'BRIEN, O'NEILL, PEIFER,
 PETRARCA, PETRI, PICKETT, PYLE, READSHAW, REICHLEY, ROCK,
 SCAVELLO, K. SMITH, VULAKOVICH, WATSON, YOUNGBLOOD, KAVULICH,
 DAVIDSON, MILNE, DAVIS, FLECK, WAGNER, R. BROWN AND STEPHENS,
 JANUARY 27, 2011

AS REPORTED FROM COMMITTEE ON AGING AND OLDER ADULT SERVICES,
 HOUSE OF REPRESENTATIVES, AS AMENDED, JUNE 6, 2012

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.~~

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 ~~establish a~~ ←
 10 ~~demonstration program that provides benefits to senior citizens,~~
 11 ~~school aged children and school districts. This legislation~~

1 ~~authorizes certain school districts to participate in a~~
2 ~~demonstration program to provide a gesture of property tax~~
3 AUTHORIZE ALL PUBLIC SCHOOL DISTRICTS IN THIS COMMONWEALTH TO ←
4 ESTABLISH SENIOR VOLUNTEER PROGRAMS THAT ALLOW OLDER RESIDENTS
5 TO VOLUNTEER IN THE SCHOOLS AND RECEIVE A REAL PROPERTY TAX
6 CREDIT IN EXCHANGE FOR THEIR SERVICE. WHILE THERE ARE SCHOOL
7 DISTRICTS ACROSS THIS COMMONWEALTH THAT PROVIDE CERTAIN PROPERTY
8 TAX RELIEF TO SENIORS, THE PURPOSE OF THIS ACT IS TO GRANT
9 EXPLICIT LEGISLATIVE AUTHORIZATION TO ALLOW ALL SCHOOL DISTRICTS
10 TO IMPLEMENT SUCH PROGRAMS. IT HAS BEEN SHOWN THAT SENIOR TAX
11 REDUCTION VOLUNTEER EXCHANGE PROGRAMS PROVIDE MUCH NEEDED relief
12 to senior citizens, who often struggle to meet the rising cost
13 of property taxes, and helps schools meet an increasing demand
14 for a variety of human skills and services. Both senior citizens
15 and children benefit from establishing a relationship in which
16 they interact with one another in a positive learning
17 environment.

18 Section 3. Definitions.

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

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

23 "Eligible participant." A person at least 60 years of age
24 and who has been a resident of this Commonwealth for at least 90
25 days and owns real property in this Commonwealth.

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

29 "Program." The Senior Tax Reduction Incentive Volunteer
30 Exchange Program ~~established~~ AUTHORIZED by this act. ←

1 Section 4. ~~Establishment of program.~~ ←

2 ~~There is established a demonstration program known as the~~
3 ~~Senior Tax Reduction Incentive Volunteer Exchange Program which~~
4 ~~authorizes selected public school districts to accept senior~~
5 ~~citizens who reside in the school district to volunteer in the~~
6 ~~school and receive a real property tax credit in exchange for~~
7 ~~their services.~~

8 Section 5. ~~Program guidelines.~~ PROGRAM GUIDELINES. ←

9 (a) Local guidelines.--Participating school districts may
10 promulgate specific guidelines regarding the program, including
11 the acceptance of eligible participants. The guidelines shall
12 include a criminal background check for senior citizen
13 participants.

14 (b) Value of tax credit.--The rate of real property tax
15 credit for senior volunteers shall be ~~\$5 an hour~~ ESTABLISHED BY ←
16 THE SCHOOL DISTRICT and may not exceed the total amount of real
17 property taxes that are owed.

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

20 Section 6 5. Personal income tax levied by the Commonwealth. ←

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

24 Section 7. ~~Powers and duties of Department of Aging.~~ ←

25 ~~(a) Cooperation. The department, in cooperation with the~~
26 ~~Department of Education and the Department of Revenue, shall~~
27 ~~promulgate guidelines for the selection of public school~~
28 ~~districts to participate in the demonstration project. Selection~~
29 ~~of the public school districts shall take into consideration an~~
30 ~~equitable Statewide geographic distribution with a minimum of 12~~

1 ~~school districts with at least two school districts from each~~
2 ~~geographical region.~~

3 ~~(b) Project description. The department shall provide each~~
4 ~~school district with a description of the demonstration project.~~
5 ~~Included in the selection process shall be a mechanism whereby~~
6 ~~interested school districts submit proposals for consideration.~~

7 ~~(c) Public notice of program. The department shall~~
8 ~~publicize the program to senior citizens.~~

9 ~~(d) Assistance. The department shall serve as a technical~~
10 ~~resource and provide technical assistance as needed.~~

11 ~~(e) Annual report. The department shall coordinate an~~
12 ~~annual report that all participating school districts must~~
13 ~~provide to the department by March 1. The report shall include,~~
14 ~~at a minimum, the following:~~

15 ~~(1) The name of the person in the school district who is~~
16 ~~supervising the program.~~

17 ~~(2) Scope of the program and funding sources.~~

18 ~~(3) Regulations developed regarding acceptance of~~
19 ~~participants.~~

20 ~~(4) The services that senior volunteers provide.~~

21 ~~(5) Feedback from senior citizen participants.~~

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

23 ~~(7) Impact of the program on the school district,~~
24 ~~whether positive, negative or both.~~


25 ~~The Department of Aging shall report to the Committee on Aging~~
26 ~~and Youth of the Senate and the Committee on Aging and Older~~
27 ~~Adult Services of the House of Representatives annually by April~~
28 ~~1.~~

29 Section 8 6. Existing job positions.


30 This program shall not replace or supplant existing job




1 positions.

2 Section ~~9~~ 7. Funding. 

3 School districts may seek funding through private and public
4 foundations.

5 ~~Section 10. Expiration.~~ 

6 ~~The provisions of this act shall expire June 1, 2014, unless~~
7 ~~extended by an act of the General Assembly.~~

8 Section ~~11~~ 8. Effective date. 

9 This act shall take effect immediately.