

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 658 Session of
2013

INTRODUCED BY HESS, O'BRIEN, MUNDY, SCHLOSSBERG, STEPHENS,
CALTAGIRONE, ROZZI, MICOZZIE, MARSHALL, RAVENSTAHL, KAVULICH,
READSHAW, HENNESSEY, D. COSTA, O'NEILL, R. BROWN, WATSON,
SCHLEGEL CULVER, ROCK, EVERETT, BAKER, SWANGER, MILLARD,
COHEN, LAWRENCE, YOUNGBLOOD, BOBACK, CARROLL, THOMAS,
SACCONE, FLECK, LUCAS, KORTZ, HARKINS, M. K. KELLER, TRUITT,
SAINATO, GINGRICH, BARRAR, DeLUCA, GILLEN, MOUL, MARSICO,
PEIFER, GROVE, MURT, MOLCHANY, DENLINGER, FABRIZIO, CLYMER,
MATZIE AND GOODMAN, FEBRUARY 11, 2013

AS REPORTED FROM COMMITTEE ON AGING AND OLDER ADULT SERVICES,
HOUSE OF REPRESENTATIVES, AS AMENDED, MARCH 12, 2013

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 ~~senior~~ <--
11 ~~volunteer programs that~~ A PROGRAM TO allow older residents to <--
12 volunteer in the ~~schools~~ SCHOOL DISTRICT and receive a real <--
13 property tax credit in exchange for their VOLUNTEER service. <--
14 While there are school districts across this Commonwealth that

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

11 Section 3. Definitions.

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

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

16 ~~"Eligible participant~~ PARTICIPANT." A person at least 60 <--
17 years of age ~~and~~ who has been a resident of this Commonwealth <--
18 for at least 90 days ~~and~~, owns real property ~~in this~~ <--
19 ~~Commonwealth~~ LOCATED IN A PARTICIPATING SCHOOL DISTRICT AND <--
20 PARTICIPATES IN THE SCHOOL DISTRICT'S PROGRAM.

21 ~~"Foundation." A program or institution established to~~ <--
22 ~~provide funds in the form of grants or that establishes a~~
23 ~~partnership that provides incentives for involved parties.~~

24 "Program." ~~The~~ A Senior Tax Reduction Incentive Volunteer <--
25 Exchange Program authorized by this act.

26 Section 4. Program guidelines.

27 (a) Local guidelines.~~---Participating school districts~~ SCHOOL <--
28 DISTRICTS MAY ESTABLISH A PROGRAM AND may promulgate specific
29 guidelines regarding the program, including the acceptance of
30 ~~eligible~~ participants. The guidelines shall include a criminal <--

1 background check for ~~senior citizen participants~~ EACH INDIVIDUAL <--
2 SEEKING TO PARTICIPATE IN THE PROGRAM.

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

7 (c) Services.--The types of services that ~~seniors may~~ <--
8 ~~provide~~ PARTICIPANTS PROVIDE THROUGH A PROGRAM must enhance the <--
9 academic program of THE school ~~districts~~ DISTRICT. <--

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

11 ~~The~~ A real property tax credit RECEIVED BY A PARTICIPANT <--
12 shall not be subject to the tax imposed under Article III of the
13 act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code
14 of 1971.

15 Section 6. Existing job positions.

16 ~~This~~ A program shall not replace or supplant existing job <--
17 positions IN A SCHOOL DISTRICT. <--

18 Section 7. Funding.

19 School districts may seek ~~funding through private and public~~ <--
20 ~~foundations~~ PRIVATE AND PUBLIC FUNDING SOURCES TO SUPPORT A <--
21 PROGRAM.

22 Section 8. Effective date.

23 This act shall take effect immediately.