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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 791 Session of  
2015

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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 AND GILLEN,  
MARCH 13, 2015

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REFERRED TO COMMITTEE ON AGING AND OLDER ADULT SERVICES,  
MARCH 13, 2015

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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.