
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1925 Session of
2017

INTRODUCED BY PEIFER, BAKER, R. BROWN, DRISCOLL, GILLESPIE,
GROVE, HELM, JOZWIAK, MARSICO, MENTZER, MILLARD, ORTITAY,
M. QUINN, STEPHENS AND THOMAS, NOVEMBER 16, 2017

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 16, 2017

AN ACT

1 Authorizing municipalities to implement senior citizen tax
2 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
7 Citizen Tax Reduction Incentive Act.

8 Section 2. Legislative intent.

9 It is the intent of the General Assembly to authorize
10 municipalities to establish a program to allow older residents
11 to volunteer and receive a real property tax credit in exchange
12 for volunteer service. While there are municipalities across
13 this Commonwealth that provide certain property tax relief to
14 seniors, the purpose of this act is to grant explicit
15 legislative authorization to allow municipalities to implement
16 such programs. It has been shown that senior citizen tax
17 reduction incentive volunteer exchange programs provide much-

1 needed relief to senior citizens, who often struggle to meet the
2 rising cost of property taxes, and help municipalities meet an
3 increasing demand for a variety of services.

4 Section 3. Definitions.

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

8 "Municipality." A city, borough, incorporated town, township
9 of the first class, township of the second class or home rule
10 municipality formerly classified as a city, borough,
11 incorporated town or township.

12 "Participant." An individual who:

13 (1) is 60 years of age or older;

14 (2) has been a resident of this Commonwealth for at
15 least 90 days;

16 (3) owns real property located in a municipality that
17 has established a program; and

18 (4) participates in the municipality's program.

19 "Program." A senior citizen tax reduction incentive
20 volunteer exchange program authorized under section 4(a).

21 Section 4. Program guidelines.

22 (a) Establishment.--A municipality may establish a senior
23 citizen tax reduction incentive volunteer exchange program that
24 provides real property tax credits to participants in exchange
25 for participants performing volunteer services for the
26 municipality. A municipality may adopt specific guidelines
27 regarding the program, including the acceptance of participants.
28 The guidelines shall include a criminal background check for
29 each individual seeking to participate in the program.

30 (b) Value of tax credit.--The rate of real property tax

1 credit for participants shall be established by the municipality
2 and may not exceed the total amount of real property taxes that
3 are owed by a participant.

4 (c) Services.--The services that participants provide
5 through a program must enhance the municipality.

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

7 A real property tax credit received by a participant shall
8 not be subject to the tax imposed under Article III of the act
9 of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
10 1971.

11 Section 6. Existing job positions.

12 A program shall not replace or supplant existing job
13 positions in a municipality.

14 Section 7. Funding.

15 Municipalities may use public or private funding sources to
16 support a program.

17 Section 8. Effective date.

18 This act shall take effect immediately.