
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1076 Session of
2019

INTRODUCED BY HENNESSEY, MURT, SCHLEGEL CULVER, STEPHENS,
SAYLOR, MENTZER, JAMES, WHEELAND, JONES, GILLEN, CIRESI,
LONGIETTI, POLINCHOCK, DeLUCA AND PUSKARIC, APRIL 5, 2019

REFERRED TO COMMITTEE ON AGING AND OLDER ADULT SERVICES,
APRIL 5, 2019

AN ACT

1 Authorizing public school districts to implement a senior tax
2 reduction incentive volunteer exchange program.

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 volunteer service. While there are school districts across this
14 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
17 implement volunteer exchange programs. It has been shown that

1 senior tax reduction volunteer exchange programs provide much
2 needed relief to senior citizens, who often struggle to meet the
3 rising cost of property taxes, and helps schools meet an
4 increasing demand for a variety of human skills and services.
5 Both senior citizens and children benefit from establishing a
6 relationship where they interact with one another in a positive
7 learning environment.

8 Section 3. Definitions.

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

12 "Participant." An individual at least 60 years of age who
13 has been a resident of this Commonwealth for at least 90 days,
14 owns real property located in a participating school district
15 and participates in the school district's program.

16 "Program." A Senior Tax Reduction Incentive Volunteer
17 Exchange Program authorized by this act.

18 Section 4. Program guidelines.

19 (a) Local guidelines.--A school district may establish a
20 program and specific guidelines regarding the program, including
21 the acceptance of participants. The guidelines shall include a
22 criminal background check for each individual seeking to
23 participate in the program.

24 (b) Value of tax credit.--The rate of a real property tax
25 credit for a senior volunteer shall be established by the school
26 district and may not exceed the total amount of real property
27 taxes that are owed.

28 (c) Services.--The types of services that participants
29 provide through a program must enhance the academic program of
30 the school district.

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

2 A real property tax credit received by a participant shall
3 not be subject to the tax imposed under Article III of the act
4 of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
5 1971.

6 Section 6. Existing job positions.

7 A program may not replace or supplant existing job positions
8 in a school district.

9 Section 7. Funding.

10 School districts may seek private and public funding sources
11 to support a program.

12 Section 8. Effective date.

13 This act shall take effect immediately.