

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, PUSKARIC, THOMAS AND NELSON, APRIL 5, 2019

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

1 implement volunteer exchange programs. It has been shown that
2 senior tax reduction volunteer exchange programs provide much
3 needed relief to senior citizens, who often struggle to meet the
4 rising cost of property taxes, and helps schools meet an
5 increasing demand for a variety of human skills and services.
6 Both senior citizens and children benefit from establishing a
7 relationship where they interact with one another in a positive
8 learning 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 "Participant." An individual at least 60 years of age who
14 has been a resident of this Commonwealth for at least 90 days,
15 owns real property located in a participating school district
16 and participates in the school district's program.

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

19 Section 4. Program guidelines.

20 (a) Local guidelines.--A school district may establish a
21 program ~~and~~. A SCHOOL DISTRICT WHICH ESTABLISHES A PROGRAM SHALL <--
22 ADOPT specific guidelines regarding the program, including the
23 acceptance of participants. THE PROGRAM SHALL PROVIDE REAL <--
24 PROPERTY TAX CREDITS TO PARTICIPANTS WITH NO OTHER COMPENSATION.
25 The guidelines shall include a criminal background check for
26 each individual seeking to participate in the program.

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

1 (c) Services.--The types of services that participants
2 provide through a program must enhance the academic program of
3 the school district. AND PROVIDE A DIRECT PUBLIC BENEFIT TO THE <--
4 ACADEMIC PROGRAM OF THE SCHOOL DISTRICT.

5 (D) DISCRIMINATION PROHIBITED.--THIS SECTION SHALL BE
6 ENFORCED WITHOUT DISCRIMINATION BASED ON RACE, COLOR, MARITAL
7 STATUS, RELIGIOUS CREED, ANCESTRY, HANDICAP OR DISABILITY, AGE,
8 SEX, NATIONAL ORIGIN, THE USE OF A GUIDE OR SUPPORT ANIMAL
9 BECAUSE OF THE BLINDNESS, DEAFNESS OR PHYSICAL HANDICAP OF THE
10 USER OR BECAUSE THE USER IS A HANDLER OR TRAINER OF SUPPORT OR
11 GUIDE ANIMALS UNDER THE ACT OF OCTOBER 27, 1955 (P.L.744,
12 NO.222), KNOWN AS THE PENNSYLVANIA HUMAN RELATIONS ACT.

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

14 A real property tax credit received by a participant shall
15 not be subject to the tax imposed under Article III of the act
16 of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
17 1971.

18 Section 6. Existing job positions.

19 A program may not replace or supplant existing job positions
20 in a school district.

21 Section 7. Funding.

22 School districts may seek private and public funding sources
23 to support a program.

24 Section 8. Effective date.

25 This act shall take effect immediately.