

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, NELSON, TOOHIL AND MIZGORSKI, APRIL 5, 2019

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES, APRIL 14, 2020

AN ACT

1 ~~Authorizing public school districts to implement a senior tax~~ <--
2 ~~reduction incentive volunteer exchange program.~~ AMENDING THE <--
3 ACT OF JUNE 27, 2006 (1ST SP.SESS., P.L.1873, NO.1), ENTITLED
4 "AN ACT PROVIDING FOR TAXATION BY SCHOOL DISTRICTS, FOR THE
5 STATE FUNDS FORMULA, FOR TAX RELIEF IN FIRST CLASS CITIES,
6 FOR SCHOOL DISTRICT CHOICE AND VOTER PARTICIPATION, FOR OTHER
7 SCHOOL DISTRICT OPTIONS AND FOR A TASK FORCE ON SCHOOL COST
8 REDUCTION; MAKING AN APPROPRIATION; PROHIBITING PRIOR
9 AUTHORIZED TAXATION; PROVIDING FOR INSTALLMENT PAYMENT OF
10 TAXES; RESTRICTING THE POWER OF CERTAIN SCHOOL DISTRICTS TO
11 LEVY, ASSESS AND COLLECT TAXES; AND MAKING RELATED REPEALS,"
12 IN SENIOR CITIZENS PROPERTY TAX AND RENT REBATE ASSISTANCE,
13 FURTHER PROVIDING FOR FILING OF CLAIM; AND AUTHORIZING PUBLIC
14 SCHOOL DISTRICTS TO IMPLEMENT A SENIOR TAX REDUCTION
15 INCENTIVE VOLUNTEER EXCHANGE PROGRAM.

16 The General Assembly of the Commonwealth of Pennsylvania
17 hereby enacts as follows:

18 ~~Section 1. Short title.~~ <--

19 ~~This act shall be known and may be cited as the Senior Tax~~
20 ~~Reduction Incentive Volunteer Exchange Program Act.~~

21 ~~Section 2. Legislative intent.~~

22 ~~It is the intent of the General Assembly to authorize all~~
23 ~~public school districts in this Commonwealth to establish a~~

~~1 program to allow older residents to volunteer in the school
2 district and receive a real property tax credit in exchange for
3 volunteer service. While there are school districts across this
4 Commonwealth that provide certain property tax relief to
5 seniors, the purpose of this act is to grant explicit
6 legislative authorization to allow all school districts to
7 implement volunteer exchange programs. It has been shown that
8 senior tax reduction volunteer exchange programs provide much
9 needed relief to senior citizens, who often struggle to meet the
10 rising cost of property taxes, and helps schools meet an
11 increasing demand for a variety of human skills and services.
12 Both senior citizens and children benefit from establishing a
13 relationship where they interact with one another in a positive
14 learning environment.~~

~~15 Section 3. Definitions.~~

~~16 The following words and phrases when used in this act shall
17 have the meanings given to them in this section unless the
18 context clearly indicates otherwise:~~

~~19 "Participant." An individual at least 60 years of age who
20 has been a resident of this Commonwealth for at least 90 days,
21 owns real property located in a participating school district
22 and participates in the school district's program.~~

~~23 "Program." A Senior Tax Reduction Incentive Volunteer
24 Exchange Program authorized by this act.~~

~~25 Section 4. Program guidelines.~~

~~26 (a) Local guidelines. A school district may establish a
27 program. A school district which establishes a program shall
28 adopt specific guidelines regarding the program, including the
29 acceptance of participants. The program shall provide real
30 property tax credits to participants with no other compensation.~~

1 ~~The guidelines shall include a criminal background check for~~
2 ~~each individual seeking to participate in the program.~~

3 ~~(b) Value of tax credit. The rate of a real property tax~~
4 ~~credit for a senior volunteer 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 participants~~
8 ~~provide through a program must enhance the academic program of~~
9 ~~the school district and provide a direct public benefit to the~~
10 ~~academic program of the school district.~~

11 ~~(d) Discrimination prohibited. This section shall be~~
12 ~~enforced without discrimination based on race, color, marital~~
13 ~~status, religious creed, ancestry, handicap or disability, age,~~
14 ~~sex, national origin, the use of a guide or support animal~~
15 ~~because of the blindness, deafness or physical handicap of the~~
16 ~~user or because the user is a handler or trainer of support or~~
17 ~~guide animals under the act of October 27, 1955 (P.L.744,~~
18 ~~No.222), known as the Pennsylvania Human Relations Act.~~
19 ~~Section 5. Personal income tax levied by the Commonwealth.~~

20 ~~A real property tax credit received by a participant shall~~
21 ~~not be subject to the tax imposed under Article III of the act~~
22 ~~of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of~~
23 ~~1971.~~

24 ~~Section 6. Existing job positions.~~

25 ~~A program may not replace or supplant existing job positions~~
26 ~~in a school district.~~

27 ~~Section 7. Funding.~~

28 ~~School districts may seek private and public funding sources~~
29 ~~to support a program.~~

30 ~~Section 8. Effective date.~~

1 ~~This act shall take effect immediately.~~

2 SECTION 1. SECTION 1305(C) OF THE ACT OF JUNE 27, 2006 (1ST <--
3 SP.SESS., P.L.1873, NO.1), KNOWN AS THE TAXPAYER RELIEF ACT, IS
4 AMENDED AND THE SECTION IS AMENDED BY ADDING A SUBSECTION TO
5 READ:

6 SECTION 1305. FILING OF CLAIM.

7 * * *

8 (C) PAYMENTS FROM STATE LOTTERY FUND.--[NO] EXCEPT AS
9 PROVIDED UNDER SUBSECTION (E) (3), NO REIMBURSEMENT ON A CLAIM
10 SHALL BE MADE FROM THE STATE LOTTERY FUND EARLIER THAN THE DAY
11 FOLLOWING THE 30TH DAY OF JUNE PROVIDED IN THIS CHAPTER ON WHICH
12 THAT CLAIM MAY BE FILED WITH THE DEPARTMENT.

13 * * *

14 (E) CLAIM FOR CALENDAR YEAR 2019.--

15 (1) EXCEPT AS PROVIDED UNDER SUBSECTION (B) AND
16 PARAGRAPH (2), A CLAIM FOR PROPERTY TAX OR RENT REBATE FOR
17 CALENDAR YEAR 2019 MAY BE FILED WITH THE DEPARTMENT ON OR
18 BEFORE JUNE 30, 2020.

19 (2) IF A CLAIM FILED FOR PROPERTY TAX OR RENT REBATE FOR
20 CALENDAR YEAR 2018 RECEIVED A REIMBURSEMENT BY THE
21 DEPARTMENT, THE SECRETARY SHALL ALSO CONSIDER THE CLAIM FILED
22 FOR CALENDAR YEAR 2019.

23 (3) IF FUNDS ARE AVAILABLE, A REIMBURSEMENT ON A CLAIM
24 FOR CALENDAR YEAR 2019 MAY BE MADE FROM THE STATE LOTTERY
25 FUND IMMEDIATELY.

26 SECTION 2. THE ACT IS AMENDED BY ADDING A CHAPTER TO READ:

27 CHAPTER 19

28 SENIOR TAX REDUCTION INCENTIVE

29 VOLUNTEER EXCHANGE PROGRAM

30 SECTION 1901. LEGISLATIVE INTENT.

1 IT IS THE INTENT OF THE GENERAL ASSEMBLY TO AUTHORIZE ALL
2 PUBLIC SCHOOL DISTRICTS IN THIS COMMONWEALTH TO ESTABLISH A
3 PROGRAM TO ALLOW OLDER RESIDENTS TO VOLUNTEER IN THE SCHOOL
4 DISTRICT AND RECEIVE A REAL PROPERTY TAX CREDIT IN EXCHANGE FOR
5 VOLUNTEER SERVICE. WHILE THERE ARE SCHOOL DISTRICTS ACROSS THIS
6 COMMONWEALTH THAT PROVIDE CERTAIN PROPERTY TAX RELIEF TO
7 SENIORS, THE PURPOSE OF THIS CHAPTER IS TO GRANT EXPLICIT
8 LEGISLATIVE AUTHORIZATION TO ALLOW ALL SCHOOL DISTRICTS TO
9 IMPLEMENT VOLUNTEER EXCHANGE PROGRAMS. IT HAS BEEN SHOWN THAT
10 SENIOR TAX REDUCTION VOLUNTEER EXCHANGE PROGRAMS PROVIDE MUCH
11 NEEDED RELIEF TO SENIOR CITIZENS, WHO OFTEN STRUGGLE TO MEET THE
12 RISING COST OF PROPERTY TAXES, AND HELPS SCHOOLS MEET AN
13 INCREASING DEMAND FOR A VARIETY OF HUMAN SKILLS AND SERVICES.
14 BOTH SENIOR CITIZENS AND CHILDREN BENEFIT FROM ESTABLISHING A
15 RELATIONSHIP WHERE THEY INTERACT WITH ONE ANOTHER IN A POSITIVE
16 LEARNING ENVIRONMENT.

17 SECTION 1902. DEFINITIONS.

18 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER
19 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
20 CONTEXT CLEARLY INDICATES OTHERWISE:

21 "PARTICIPANT." AN INDIVIDUAL AT LEAST 60 YEARS OF AGE WHO
22 HAS BEEN A RESIDENT OF THIS COMMONWEALTH FOR AT LEAST 90 DAYS,
23 OWNS REAL PROPERTY LOCATED IN A PARTICIPATING SCHOOL DISTRICT
24 AND PARTICIPATES IN THE SCHOOL DISTRICT'S PROGRAM.

25 "PROGRAM." A SENIOR TAX REDUCTION INCENTIVE VOLUNTEER
26 EXCHANGE PROGRAM AUTHORIZED BY THIS CHAPTER.

27 SECTION 1903. PROGRAM GUIDELINES.

28 (A) LOCAL GUIDELINES.--A SCHOOL DISTRICT MAY ESTABLISH A
29 PROGRAM. A SCHOOL DISTRICT WHICH ESTABLISHES A PROGRAM SHALL
30 ADOPT SPECIFIC GUIDELINES REGARDING THE PROGRAM, INCLUDING THE

1 ACCEPTANCE OF PARTICIPANTS. THE PROGRAM SHALL PROVIDE REAL
2 PROPERTY TAX CREDITS TO PARTICIPANTS WITH NO OTHER COMPENSATION.
3 THE GUIDELINES SHALL INCLUDE A CRIMINAL BACKGROUND CHECK FOR
4 EACH INDIVIDUAL SEEKING TO PARTICIPATE IN THE PROGRAM.

5 (B) VALUE OF TAX CREDIT.--THE RATE OF A REAL PROPERTY TAX
6 CREDIT FOR A SENIOR VOLUNTEER SHALL BE ESTABLISHED BY THE SCHOOL
7 DISTRICT AND MAY NOT EXCEED THE TOTAL AMOUNT OF REAL PROPERTY
8 TAXES THAT ARE OWED. EACH VOLUNTEER SERVICE HOUR PROVIDED BY A
9 PARTICIPANT SHALL BE COMPENSATED WITH A REAL PROPERTY TAX CREDIT
10 THE VALUE OF WHICH SHALL BE NO LESS THAN THE MINIMUM HOURLY WAGE
11 REQUIRED BY THE ACT OF JANUARY 17, 1968 (P.L.11, NO.5), KNOWN AS
12 THE MINIMUM WAGE ACT OF 1968.

13 (C) SERVICES.--THE TYPES OF SERVICES THAT PARTICIPANTS
14 PROVIDE THROUGH A PROGRAM MUST ENHANCE THE ACADEMIC PROGRAM OF
15 THE SCHOOL DISTRICT AND PROVIDE A DIRECT PUBLIC BENEFIT TO THE
16 ACADEMIC PROGRAM OF THE SCHOOL DISTRICT.

17 (D) DISCRIMINATION PROHIBITED.--THIS SECTION SHALL BE
18 ENFORCED WITHOUT DISCRIMINATION BASED ON RACE, COLOR, MARITAL
19 STATUS, RELIGIOUS CREED, ANCESTRY, HANDICAP OR DISABILITY, AGE,
20 SEX, NATIONAL ORIGIN, THE USE OF A GUIDE OR SUPPORT ANIMAL
21 BECAUSE OF THE BLINDNESS, DEAFNESS OR PHYSICAL HANDICAP OF THE
22 USER OR BECAUSE THE USER IS A HANDLER OR TRAINER OF SUPPORT OR
23 GUIDE ANIMALS UNDER THE ACT OF OCTOBER 27, 1955 (P.L.744,
24 NO.222), KNOWN AS THE PENNSYLVANIA HUMAN RELATIONS ACT.

25 SECTION 1904. PERSONAL INCOME TAX LEVIED BY THE COMMONWEALTH.

26 A REAL PROPERTY TAX CREDIT RECEIVED BY A PARTICIPANT SHALL
27 NOT BE SUBJECT TO THE TAX IMPOSED UNDER ARTICLE III OF THE ACT
28 OF MARCH 4, 1971 (P.L.6, NO.2), KNOWN AS THE TAX REFORM CODE OF
29 1971.

30 SECTION 1905. EXISTING JOB POSITIONS.

1 A PROGRAM MAY NOT REPLACE OR SUPPLANT EXISTING JOB POSITIONS
2 IN A SCHOOL DISTRICT.
3 SECTION 1906. FUNDING.
4 SCHOOL DISTRICTS MAY SEEK PRIVATE AND PUBLIC FUNDING SOURCES
5 TO SUPPORT A PROGRAM.
6 SECTION 3. THIS ACT SHALL TAKE EFFECT IMMEDIATELY.