
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 658 Session of
2013

INTRODUCED BY HESS, O'BRIEN, MUNDY, SCHLOSSBERG, STEPHENS,
CALTAGIRONE, ROZZI, MICOZZIE, MARSHALL, RAVENSTAHL, KAVULICH,
READSHAW, HENNESSEY, D. COSTA, O'NEILL, R. BROWN, WATSON,
SCHLEGEL CULVER, ROCK, EVERETT, BAKER, SWANGER, MILLARD,
COHEN, LAWRENCE, YOUNGBLOOD, BOBACK, CARROLL, THOMAS,
SACCONE, FLECK, LUCAS, KORTZ, HARKINS, M. K. KELLER, TRUITT,
SAINATO, GINGRICH, BARRAR, DELUCA, GILLEN, MOUL, MARSICO,
PEIFER, GROVE, MURT AND MOLCHANY, FEBRUARY 11, 2013

REFERRED TO COMMITTEE ON AGING AND OLDER ADULT SERVICES,
FEBRUARY 11, 2013

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 senior
11 volunteer programs that allow older residents to volunteer in
12 the schools and receive a real property tax credit in exchange
13 for their service. While there are school districts across this
14 Commonwealth that provide certain property tax relief to

1 seniors, the purpose of this act is to grant explicit
2 legislative authorization to allow all school districts to
3 implement such programs. It has been shown that senior tax
4 reduction volunteer exchange programs provide much needed relief
5 to senior citizens, who often struggle to meet the rising cost
6 of property taxes, and helps schools meet an increasing demand
7 for a variety of human skills and services. Both senior citizens
8 and children benefit from establishing a relationship in which
9 they interact with one another in a positive learning
10 environment.

11 Section 3. Definitions.

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

15 "Department." The Department of Aging of the Commonwealth.

16 "Eligible participant." A person at least 60 years of age
17 and who has been a resident of this Commonwealth for at least 90
18 days and owns real property in this Commonwealth.

19 "Foundation." A program or institution established to
20 provide funds in the form of grants or that establishes a
21 partnership that provides incentives for involved parties.

22 "Program." The Senior Tax Reduction Incentive Volunteer
23 Exchange Program authorized by this act.

24 Section 4. Program guidelines.

25 (a) Local guidelines.--Participating school districts may
26 promulgate specific guidelines regarding the program, including
27 the acceptance of eligible participants. The guidelines shall
28 include a criminal background check for senior citizen
29 participants.

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

1 credit for senior volunteers shall be established by the school
2 district and may not exceed the total amount of real property
3 taxes that are owed.

4 (c) Services.--The types of services that seniors may
5 provide must enhance the academic program of school districts.

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

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

10 Section 6. Existing job positions.

11 This program shall not replace or supplant existing job
12 positions.

13 Section 7. Funding.

14 School districts may seek funding through private and public
15 foundations.

16 Section 8. Effective date.

17 This act shall take effect immediately.