
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 859 Session of
2015

INTRODUCED BY STAATS, PETRI, MACKENZIE, MILLARD, ZIMMERMAN,
HARPER, ROSS, WATSON, WARD, TOEPEL, DIAMOND, QUINN, EVERETT,
RADER, KLUNK AND GREINER, APRIL 1, 2015

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 1, 2015

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," in excluded transactions, further providing for
11 exclusions from imposition of tax.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Section 1102-C.3 of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 by adding a clause to read:

17 Section 1102-C.3. Excluded Transactions.--The tax imposed by
18 section 1102-C shall not be imposed upon:

19 * * *

20 (18.1) A transfer of any following to or between the United
21 States, the Commonwealth or any of their instrumentalities,
22 agencies or political subdivisions:

1 (i) a perpetual agricultural conservation easement as
2 defined by the "Agricultural Area Security Law"; or
3 (ii) a perpetual historic preservation easement, or a
4 perpetual recreational use easement, or a perpetual scenic
5 preservation easement, or a perpetual open-space preservation
6 easement, where the easement is transferred from the landowner.

7 * * *

8 Section 2. This act shall take effect immediately.