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 THE GENERAL ASSEMBLY OF PENNSYLVANIA
 

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# HOUSE BILL

No. 932 Session of  
2015

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INTRODUCED BY DRISCOLL, V. BROWN, O'BRIEN, BOYLE, READSHAW,  
KINSEY, THOMAS, McNEILL, BROWNLEE, YOUNGBLOOD, COHEN, FARINA,  
KORTZ, JOZWIAK, FARRY, NEILSON, BARBIN, DAWKINS AND SAVAGE,  
APRIL 8, 2015

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SENATOR EICHELBERGER, FINANCE, IN SENATE, AS AMENDED, OCTOBER  
19, 2016

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## 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 realty transfer tax, further providing for  
11 excluded transactions.

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 SECTION 1. SECTION 1102-C.3(18) AND (24) OF THE ACT OF MARCH <--

1 4, 1971 (P.L.6, NO.2), KNOWN AS THE TAX REFORM CODE OF 1971,  
2 AMENDED OR ADDED JULY 13, 2016 (P.L.526, NO.84), ARE AMENDED AND  
3 THE SECTION IS AMENDED BY ADDING A CLAUSE TO READ:

4 SECTION 1102-C.3. EXCLUDED TRANSACTIONS.--THE TAX IMPOSED BY  
5 SECTION 1102-C SHALL NOT BE IMPOSED UPON:

6 \* \* \*

7 (18) ANY OF THE FOLLOWING:

8 (I) A TRANSFER TO A CONSERVANCY.

9 (II) A TRANSFER FROM A CONSERVANCY TO THE UNITED STATES, THE  
10 COMMONWEALTH OR TO ANY OF THEIR INSTRUMENTALITIES, AGENCIES OR  
11 POLITICAL SUBDIVISIONS.

12 (III) A TRANSFER FROM A CONSERVANCY WHERE THE REAL ESTATE IS  
13 ENCUMBERED BY A PERPETUAL AGRICULTURAL CONSERVATION EASEMENT AS  
14 DEFINED BY THE ACT OF JUNE 30, 1981 (P.L.128, NO.43), KNOWN AS  
15 THE "AGRICULTURAL AREA SECURITY LAW," AND SUCH CONSERVANCY HAS  
16 OWNED THE REAL ESTATE FOR AT LEAST TWO YEARS IMMEDIATELY PRIOR  
17 TO THE TRANSFER.

18 (IV) A TRANSFER OCCURRING AFTER DECEMBER 31, 2012, OF AN  
19 AGRICULTURAL CONSERVATION EASEMENT TO OR FROM THE COMMONWEALTH,  
20 A COUNTY, A LOCAL GOVERNMENT UNIT OR A CONSERVANCY UNDER  
21 AUTHORITY OF THE "AGRICULTURAL AREA SECURITY LAW."

22 (V) A TRANSFER OCCURRING AFTER DECEMBER 31, 2012, OF A  
23 CONSERVATION EASEMENT OR PRESERVATION EASEMENT UNDER THE ACT OF  
24 JUNE 22, 2001 (P.L.390, NO.29), KNOWN AS THE "CONSERVATION AND  
25 PRESERVATION EASEMENTS ACT."

26 (VI) A TRANSFER OCCURRING AFTER DECEMBER 31, 2012, OF A  
27 PERPETUAL HISTORIC PRESERVATION EASEMENT, A PERPETUAL PUBLIC  
28 TRAIL EASEMENT OR OTHER PERPETUAL PUBLIC RECREATIONAL USE  
29 EASEMENT, A PERPETUAL SCENIC PRESERVATION EASEMENT OR A  
30 PERPETUAL OPEN-SPACE PRESERVATION EASEMENT TO OR FROM THE UNITED

1 STATES, THE COMMONWEALTH, A COUNTY, A LOCAL GOVERNMENT UNIT OR A  
2 CONSERVANCY.

3 \* \* \*

4 (24) A TRANSFER OCCURRING AFTER DECEMBER 31, 2012, OF REAL  
5 ESTATE TO OR BY A LAND BANK. FOR THE PURPOSES OF THIS CLAUSE,  
6 THE TERM "LAND BANK" SHALL HAVE THE SAME MEANING AS GIVEN TO IT  
7 IN 68 PA.C.S. § 2103 (RELATING TO DEFINITIONS).

8 ~~(24)~~ (25) A transfer of real estate that has been used as <--  
9 the principal residence of the surviving spouse or minor  
10 children of an individual covered under the act of June 24, 1976  
11 (P.L.424, No.101), referred to as the Emergency and Law  
12 Enforcement Personnel Death Benefits Act, if:

13 (i) the covered individual died as result of the performance  
14 of his or her duties;

15 (ii) the principal residence of the surviving spouse or  
16 minor children was also the principal residence of the covered  
17 individual;

18 (iii) the principal residence has been the principal  
19 residence of the surviving spouse or minor children and the  
20 covered individual for at least one year prior to the death of  
21 the covered individual or the surviving spouse and the covered  
22 individual were married for any time within one year prior to  
23 the death of the covered individual; and

24 (iv) the transfer occurs within five years of the covered  
25 individual's death.

26 ~~Section 2. This act shall take effect in 60 days.~~ <--

27 SECTION 2. NOTWITHSTANDING THE TIME LIMITATIONS FOR FILING A <--  
28 PETITION FOR REFUND CONTAINED IN SECTION 3003.1 OF THE ACT, A  
29 PERSON WHO WOULD BE ENTITLED TO A REFUND OF TAX AS A RESULT OF  
30 THE ADDITION OF THE DEFINITION OF "CONSERVANCY" IN SECTION 1101-

1 C OF THE ACT BY SECTION 16.3 OF THE ACT OF JULY 13, 2016  
2 (NO.526, NO.84) AND THE AMENDMENT OF SECTION 1102-C.3(18) AND  
3 (24) OF THE ACT, EXCEPT FOR THE TIME LIMITATIONS CONTAINED IN  
4 SECTION 3003.1 OF THE ACT, MAY FILE FOR AND OBTAIN A REFUND OF  
5 TAX ACTUALLY PAID IF THE PETITION FOR REFUND IS FILED WITHIN SIX  
6 MONTHS OF THE EFFECTIVE DATE OF THIS SECTION.

7 SECTION 3. SECTION 51(11) OF THE ACT OF JULY 13, 2016  
8 (P.L.526, NO.84), IS REPEALED INSOFAR AS IT IS INCONSISTENT WITH  
9 THE AMENDMENT OF SECTION 1102-C.3(18) AND (24) OF THE ACT AND  
10 SECTION 4 OF THIS ACT.

11 SECTION 4. THE FOLLOWING PROVISIONS SHALL APPLY  
12 RETROACTIVELY TO JANUARY 1, 2013:

13 (1) THE AMENDMENT OF SECTION 1102-C.3(18) AND (24) OF  
14 THE ACT.

15 (2) SECTION 3 OF THIS ACT.

16 SECTION 5. THIS ACT SHALL TAKE EFFECT IMMEDIATELY.