

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 861 Session of  
1995

INTRODUCED BY HANNA, LYNCH, RUDY, JADLOWIEC, LLOYD AND HESS,  
FEBRUARY 14, 1995

SENATOR TILGHMAN, APPROPRIATIONS, IN SENATE, RE-REPORTED AS  
AMENDED, MAY 22, 1995

AN ACT

1 Amending the act of May 17, 1929 (P.L.1798, No.591), entitled  
2 "An act providing a fixed charge, payable by the  
3 Commonwealth, on lands acquired by the State and the Federal  
4 Government for forest reserves, or for the purpose of  
5 preserving and perpetuating a portion of the original forests  
6 of Pennsylvania, and preserving and maintaining the same as  
7 public places and parks; and the distribution of the same for  
8 county, school, township, and road purposes in the counties,  
9 school districts, and townships where such forests are  
10 located; and making an appropriation," increasing the amount  
11 paid by the Commonwealth; PROVIDING FOR AN ANNUAL CHARGE FOR <—  
12 TAX-EXEMPT LANDS; AND FURTHER PROVIDING FOR TIMBER, WOOD  
13 PRODUCTS AND GAS AND OIL GROUND RENTALS AND ROYALTIES.

14 The General Assembly of the Commonwealth of Pennsylvania  
15 hereby enacts as follows:

16 Section 1. Section 1 of the act of May 17, 1929 (P.L.1798,  
17 No.591), referred to as the Forest Reserves Municipal Financial  
18 Relief Law, amended February 24, 1984 (P.L.101, No.20), is  
19 amended to read:

20 Section 1. Be it enacted, &c., That (a) from and after the  
21 passage of this act, all lands heretofore or hereafter acquired  
22 by the Commonwealth, or by the Government of the United States,

1 for forest reserves or for the purpose of preserving and  
2 perpetuating any portion of the original forests of Pennsylvania  
3 and preserving and maintaining the same as public places and  
4 parks, and which, by existing laws, are now exempt from  
5 taxation, and all lands and property heretofore or hereafter  
6 acquired for the purpose of conservation of water, or to prevent  
7 flood conditions, upon which a tax is imposed by existing laws  
8 payable by the Commonwealth, shall hereafter be subject to an  
9 annual charge of [twenty] ~~forty~~ THIRTY-THREE cents per acre, for <—  
10 the benefit of the county in which said lands are located,  
11 [twenty] ~~forty~~ THIRTY-THREE cents per acre for the benefit of <—  
12 the schools in the respective school districts in which such  
13 lands are located, and [twenty] ~~forty~~ THIRTY-THREE cents per <—  
14 acre for the benefit of the township where such lands are  
15 located, which charge shall be payable by the Commonwealth. (b)  
16 Except as hereinafter provided, the annual charge payable by the  
17 Commonwealth on land acquired by the Government of the United  
18 States for forest reserves is to continue only until the  
19 receipts of money by treasurers and township supervisors of the  
20 said counties and school districts and townships in which  
21 national forest reserves are located, provided for in act of  
22 April twenty-seventh, one thousand nine hundred twenty-five,  
23 Pamphlet Laws, three hundred twenty-four, shall equal or exceed  
24 the amount paid by the Commonwealth in lieu of taxes. This  
25 subsection shall not apply to the annual charge per acre for the  
26 benefit of the county in which the land acquired by the  
27 Government of the United States for forest reserves is located  
28 for the years one thousand nine hundred fifty-three, one  
29 thousand nine hundred fifty-four, one thousand nine hundred  
30 fifty-five, one thousand nine hundred fifty-six, and this

1 subsection shall not apply to two and one-half cents of the  
2 annual charge per acre for the benefit of the county in which  
3 the land acquired by the Government of the United States for  
4 forest reserves is located for any year thereafter. The charges  
5 for the benefit of the county for these years shall be paid by  
6 the Commonwealth. All charges payable by the Commonwealth under  
7 the provisions of this act shall be paid on or before the first  
8 day of September of each year.

9 SECTION 2. THE ACT IS AMENDED BY ADDING A SECTION TO READ: <—

10 SECTION 3. TEN PERCENT OF ALL REVENUES RECEIVED BY THE  
11 PENNSYLVANIA GAME COMMISSION AND THE DEPARTMENT OF ENVIRONMENTAL  
12 RESOURCES THROUGH THE SALE OF TIMBER AND WOOD PRODUCTS, GAS AND  
13 OIL GROUND RENTALS AND ROYALTIES AND ALL OTHER RENTALS FROM  
14 LANDS ACQUIRED BY THE COMMONWEALTH FOR THE PURPOSES ENUMERATED  
15 IN SECTION 1, SHALL, WITHIN THIRTY DAYS OF RECEIPT OF THE  
16 REVENUE, BE PAID TO THE TREASURER OF THE COUNTY WHERE THE LAND  
17 FROM WHICH THE REVENUE IS GENERATED IS LOCATED. AFTER RECEIVING  
18 THE REVENUE, THE COUNTY TREASURER SHALL DISBURSE FORTY PERCENT  
19 OF THE REVENUE TO THE SCHOOL DISTRICT AND THIRTY PERCENT OF THE  
20 REVENUE TO THE TOWNSHIP IN WHICH THE REVENUE HAD BEEN GENERATED.  
21 THE TREASURER SHALL RETAIN THE REMAINING THIRTY PERCENT FOR THE  
22 BENEFIT OF THE COUNTY.

23 SECTION 3. THE PORTION OF ANY LAND OWNED BY THE COMMONWEALTH  
24 WHICH, PURSUANT TO EXISTING LAW, IS EXEMPT FROM TAXATION,  
25 INCLUDING, BUT NOT LIMITED TO, LAND HELD AS A FOREST RESERVE OR  
26 FOR THE PURPOSE OF PRESERVING AND PERPETUATING ANY PORTION OF  
27 THE ORIGINAL FORESTS OF THE COMMONWEALTH AND PRESERVING AND  
28 MAINTAINING THE SAME AS PUBLIC PLACES AND PARKS, LAND ACQUIRED  
29 OR USED PURSUANT TO THE ACT OF JUNE 22, 1964 (SP.SESS., P.L.131,  
30 NO.8), KNOWN AS THE PROJECT 70 LAND ACQUISITION AND BORROWING

1 ACT, OR LAND ADMINISTERED PURSUANT TO 34 PA.C.S. WHICH IS LEASED  
2 AT 90% OR MORE OF ITS FAIR MARKET VALUE FOR RESIDENTIAL OR  
3 COMMERCIAL PURPOSES OTHER THAN FOR AGRICULTURAL OPERATIONS AND  
4 WHICH CONSISTS OF 75 OR MORE LEASED PARCELS OF LAND SHALL BE  
5 SUBJECT TO AN ANNUAL CHARGE FOR THE BENEFIT OF THE COUNTY, LOCAL  
6 MUNICIPALITY AND SCHOOL DISTRICT IN WHICH SUCH LANDS ARE LOCATED  
7 EQUAL TO THE TAX WHICH EACH OF THOSE TAXING AUTHORITIES WOULD BE  
8 ENTITLED TO COLLECT ON SUCH LEASED PARCELS BUT FOR THE  
9 COMMONWEALTH'S TAX-EXEMPT STATUS.

10 Section ~~2~~ 4. This act shall take effect ~~July 1, 1995~~ JULY 1, <—  
11 ~~1996~~. AS FOLLOWS:

12 (1) THE ADDITION OF SECTION 3 OF THE ACT SHALL TAKE  
13 EFFECT JULY 1, 1996.

14 (2) THIS SECTION SHALL TAKE EFFECT IMMEDIATELY.

15 (3) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT JULY 1,  
16 1995.