

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2167 Session of
2012

INTRODUCED BY QUIGLEY, TOEPEL, SCHRODER, ADOLPH, CARROLL, DALEY,
FREEMAN, GOODMAN, GROVE, HENNESSEY, MAHER, MYERS, O'NEILL,
PEIFER, QUINN AND WATSON, MARCH 19, 2012

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 19, 2012

AN ACT

1 Amending the act of January 19, 1968 (1967 P.L.992, No.442),
2 entitled, as amended, "An act authorizing the Commonwealth of
3 Pennsylvania and the local government units thereof to
4 preserve, acquire or hold land for open space uses," further
5 providing for local taxing options.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. Section 7.1(a) of the act of January 19, 1968
9 (1967 P.L.992, No.442), entitled "An act authorizing the
10 Commonwealth of Pennsylvania and the local government units
11 thereof to preserve, acquire or hold land for open space uses,"
12 amended November 29, 2006 (P.L.1418, No.154), is amended to
13 read:

14 Section 7.1. Local Taxing Options.--(a) A local government
15 unit, excluding counties and county authorities, may by
16 ordinance impose, in addition to the statutory rate limits on
17 real estate taxes set forth in the municipal code of that local
18 government unit, a tax on real property not exceeding the
19 millage authorized by referendum under this subsection. In the

1 alternative, a local government unit, excluding counties and
2 county authorities, may by ordinance impose, in addition to the
3 earned income tax rate limit set forth in the act of December
4 31, 1965 (P.L.1257, No.511), known as "The Local Tax Enabling
5 Act," a tax on the earned income of the residents of that local
6 government unit not exceeding the rate authorized by referendum
7 under this subsection. Revenue from the levy shall be used to
8 retire the indebtedness incurred in purchasing interests in real
9 property or in making additional acquisitions of real property
10 for the purpose of securing an open space benefit or benefits
11 under the provisions of this act or the act of June 30, 1981
12 (P.L.128, No.43), known as the "Agricultural Area Security Law."
13 Revenue from the levy may also be used for transactional fees
14 that are incidental to acquisitions made in accordance with this
15 act, including, but not limited to, costs of appraisals, legal
16 services, title searches, document preparation, title insurance,
17 closing fees and survey costs; for expenses necessary to prepare
18 the resource, recreation or land use plan required under section
19 3; and for costs associated with design, engineering,
20 improvement and development of the real property consistent with
21 the approved resource, recreation or land use plan. The local
22 taxing option authorized by this subsection shall not be
23 exercised unless the governing body of the local government unit
24 shall by ordinance first provide for a referendum on the
25 question of the imposition at a specific rate of the additional
26 tax to be imposed and a majority of those voting on the
27 referendum question vote in favor of the imposition of the tax.
28 The ordinance of the governing board of the local government
29 unit providing for a referendum on the question shall be filed
30 with the county board of elections. The referendum shall be

1 governed by the provisions of the act of June 3, 1937 (P.L.1333,
2 No.320), known as the "Pennsylvania Election Code." The election
3 official shall cause the question to be submitted to the
4 electors of the local government unit at the next primary,
5 general or municipal election occurring not less than the
6 thirteenth Tuesday following the filing of the ordinance with
7 the county board of elections. At such election, the question
8 shall be submitted to the voters in the same manner as other
9 questions are submitted under the provisions of the
10 "Pennsylvania Election Code." The question to be placed upon the
11 ballot shall be framed in the following form:

12 Do you favor the imposition of a (describe tax in millage
13 or rate) by (local government unit) to be used to
14 (purpose)?

15 * * *

16 Section 2. This act shall take effect in 60 days.