

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 288 Session of  
2023

INTRODUCED BY MASTRIANO, STEFANO, GEBHARD AND J. WARD,  
JANUARY 31, 2023

REFERRED TO AGRICULTURE AND RURAL AFFAIRS, JANUARY 31, 2023

AN ACT

1 Amending the act of June 30, 1981 (P.L.128, No.43), entitled "An  
2 act authorizing the creation of agricultural areas," further  
3 providing for purchase of agricultural conservation easements  
4 and for Agricultural Conservation Easement Purchase Fund; and  
5 making editorial changes.

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

8 Section 1. Section 14.1(d)(1)(v) of the act of June 30, 1981  
9 (P.L.128, No.43), known as the Agricultural Area Security Law,  
10 is amended and subsection (i) is amended by adding a paragraph  
11 to read:

12 Section 14.1. Purchase of agricultural conservation easements.

13 \* \* \*

14 (d) Program approval.--

15 (1) The standards, criteria and requirements established  
16 by the State board for State board approval of county  
17 programs for purchasing agricultural conservation easements  
18 shall include, but not be limited to, the extent to which the  
19 county programs consider and address the following:

1           \* \* \*

2           (v) (I) Provisions requiring a farmland tract to be  
3           contiguous acreage of at least [50] 25 acres in size  
4           unless the tract is at least ten acres in size and is  
5           either utilized for a crop unique to the area or is  
6           contiguous to property which has a perpetual  
7           conservation easement in place held by a "qualified  
8           organization" as defined in [section 170(h)(3) of the  
9           Internal Revenue Code of 1986 (Public Law 99-514, 26  
10          U.S.C. § 170(h)(3))] 26 U.S.C. § 170(h)(3) (relating  
11          to charitable, etc., contributions and gifts).

12          (II) A county may require a farmland tract to be  
13          contiguous acreage of at least 35 acres in size  
14          unless the tract [is at least ten acres in size and]  
15          is [either] utilized for a crop unique to the area, adjacent to the preserved land or is contiguous to a  
16          property which has a perpetual conservation easement  
17          in place held by a "qualified conservation  
18          organization" as defined in [section 170(h)(3) of the  
19          Internal Revenue Code of 1986] 26 U.S.C. § 170(h)(3).

20          If a county implements the provisions of this  
21          subclause, State funds used for the purchase of an  
22          agricultural conservation easement less than 50 acres  
23          in size may include costs incidental to the purchase  
24          and shall not exceed 50% of the purchase price per  
25          acre, unless it is at least ten acres in size and is  
26          either utilized for a crop unique to the area or is  
27          contiguous to a property which has a perpetual  
28          conservation easement in place held by a "qualified  
29          conservation organization" as defined in [section

1 170(h)(3) of the Internal Revenue Code of 1986] 26  
2 U.S.C. § 170(h)(3). A county program shall require a  
3 minimum weighted value of 20% for prioritizing  
4 applications for agricultural conservation easement  
5 purchase when implementing the provisions of  
6 paragraph (ii.1).

7 \* \* \*

8 (i) Subdivision of land after easement purchase.--

9 \* \* \*

10 (3) (i) Notwithstanding the provisions of paragraph (1)  
11 and subsection (d)(1)(v), a county program shall provide  
12 for land subject to an agricultural conservation easement  
13 to be subdivided under the following conditions:

14 (A) The tract to be created by subdivision is  
15 less than ten acres.

16 (B) The tract created under clause (A) is  
17 conveyed or transferred to the owner of a contiguous  
18 tract of land subject to an agricultural conservation  
19 easement under this act.

20 (C) Deeds of merger are prepared and filed with  
21 the recorder of deeds as follows:

22 (I) To add the tract created under clause  
23 (A) as a fee simple interest to the parcel of the  
24 new owner.

25 (II) To add the tract created under clause  
26 (A) to the deed of easement of the new owner.

27 (D) The tract remaining after subdivision under  
28 clause (A) meets the provisions of paragraph (1) and  
29 subsection (d)(1)(v).

30 (ii) A subdivision under this paragraph shall not be

1       subject to a roll-back tax under the "Pennsylvania  
2       Farmland and Forest Land Assessment Act of 1974."

3       \* \* \*

4       Section 2. Section 14.2 of the act is amended by adding a  
5 subsection to read:

6 Section 14.2. Agricultural Conservation Easement Purchase Fund.

7       \* \* \*

8       (c) Realty transfer tax funding.--Ten percent of the tax  
9       collected by the Commonwealth under section 1102-C of the act of  
10       March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of  
11       1971," shall be deposited into the fund for the purchase of  
12       agricultural conservation easements under section 14.1.

13       Section 3. This act shall take effect in 30 days.