

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1298 Session of 2011

INTRODUCED BY SMUCKER, VOGEL, D. WHITE, ALLOWAY, FONTANA,  
WASHINGTON, WAUGH, M. WHITE, FOLMER, EICHELBERGER AND  
BRUBAKER, OCTOBER 18, 2011

REFERRED TO AGRICULTURE AND RURAL AFFAIRS, OCTOBER 18, 2011

AN ACT

1 Amending the act of December 19, 1974 (P.L.973, No.319),  
2 entitled "An act prescribing the procedure under which an  
3 owner may have land devoted to agricultural use, agricultural  
4 reserve use, or forest reserve use, valued for tax purposes  
5 at the value it has for such uses, and providing for  
6 reassessment and certain interest payments when such land is  
7 applied to other uses and making editorial changes," further  
8 providing for definitions and for land devoted to  
9 agricultural use, agricultural reserve, and/or forest  
10 reserve.

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

13 Section 1. The definition of "agricultural use" in section 2  
14 of the act of December 19, 1974 (P.L.973, No.319), known as the  
15 Pennsylvania Farmland and Forest Land Assessment Act of 1974,  
16 amended November 23, 2010 (P.L.1095, No.109), is amended and the  
17 section is amended by adding definitions to read:

18 Section 2. Definitions.--As used in this act, the following  
19 words and phrases shall have the meanings ascribed to them in  
20 this section unless the context obviously otherwise requires:

21 \* \* \*

1 "Agricultural use." Land which is used for the purpose of  
2 producing an agricultural commodity or is devoted to and meets  
3 the requirements and qualifications for payments or other  
4 compensation pursuant to a soil conservation program under an  
5 agreement with an agency of the Federal Government. The term  
6 includes:

7 (1) any farmstead land on the tract;

8 (2) a woodlot;

9 (3) any land which is rented to another person and used for  
10 the purpose of producing an agricultural commodity; [and]

11 (4) any land devoted to the development and operation of an  
12 alternative energy system, if a majority of the energy annually  
13 generated is utilized on the tract[.]; and

14 (5) any land devoted to composting or used for nutrient  
15 management.

16 \* \* \*

17 "Composting." As follows:

18 (1) The processing of agricultural manures into  
19 materials, products or substances.

20 (2) The term includes:

21 (i) Finished compost transported or intended to be  
22 transported in commerce.

23 (ii) Any land, facility, building structure,  
24 equipment or operation used to enhance the form, economic  
25 value or energy value of the processed manure.

26 (3) The term does not include a composting process if  
27 materials other than manure are used as ingredients in the  
28 composting process and the amount of the other materials by  
29 weight exceeds the amount of manure used by weight.

30 \* \* \*

1     "Nutrient management." An activity directly and solely  
2     related to the implementation of best management practices as  
3     set forth in publications of the Environmental Protection Agency  
4     relating to the implementation of 40 CFR Parts 9 (relating to  
5     OMB approvals under the Paperwork Reduction Act), 122 (relating  
6     to EPA administered permit programs: The national pollutant  
7     discharge elimination system) and 412 (relating to concentrated  
8     animal feeding operations). The term shall not include land or  
9     an activity used in combination with any activity, facility or  
10    operation otherwise prohibited under this act.

11     \* \* \*

12     Section 2. Section 3(a.1) of the act is amended by adding  
13 paragraphs to read:

14     Section 3. Land Devoted to Agricultural Use, Agricultural  
15 Reserve, and/or Forest Reserve.--\* \* \*

16     (a.1) The following apply to enrollment:

17     \* \* \*

18     (3) Land enrolled as devoted to composting.

19     (4) Land used for nutrient management.

20     \* \* \*

21     Section 3. The amendment of section 2 of the act shall be  
22 applicable to any composting use already in existence that is  
23 located upon land enrolled under the act of December 19, 1974  
24 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest  
25 Land Assessment Act of 1974, including those composting uses  
26 existing as of the effective date of this act for which rollback  
27 tax may have been assessed for a composting use. Provided an  
28 enrolled owner has filed an appeal from a decision of a county  
29 assessor, a board of assessment appeals or a court with  
30 jurisdiction, no rollback tax shall be due or collected from an

1 enrolled owner as to any composting use as composting is defined  
2 in section 2 of the act.

3 Section 4. This act shall take effect in 60 days.