

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

SENATOR VOGEL, AGRICULTURE AND RURAL AFFAIRS, AS AMENDED,
DECEMBER 14, 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 AMENDING THE ACT OF DECEMBER 19, 1974 (P.L.973, NO.319), ←
12 ENTITLED "AN ACT PRESCRIBING THE PROCEDURE UNDER WHICH AN
13 OWNER MAY HAVE LAND DEVOTED TO AGRICULTURAL USE, AGRICULTURAL
14 RESERVE USE, OR FOREST RESERVE USE, VALUED FOR TAX PURPOSES
15 AT THE VALUE IT HAS FOR SUCH USES, AND PROVIDING FOR
16 REASSESSMENT AND CERTAIN INTEREST PAYMENTS WHEN SUCH LAND IS
17 APPLIED TO OTHER USES AND MAKING EDITORIAL CHANGES," FURTHER
18 PROVIDING FOR DEFINITIONS AND FOR APPEALS.

19 The General Assembly of the Commonwealth of Pennsylvania
20 hereby enacts as follows:

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

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

~~***~~

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

~~(1) any farmstead land on the tract;~~

~~(2) a woodlot;~~

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

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

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

~~***~~

~~"Composting." As follows:~~

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

~~(2) The term includes:~~

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

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

~~(3) The term does not include a composting process if~~

~~materials other than manure are used as ingredients in the
composting process and the amount of the other materials by
weight exceeds the amount of manure used by weight.~~

~~* * *~~

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

~~* * *~~

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

~~Section 3. Land Devoted to Agricultural Use, Agricultural
Reserve, and/or Forest Reserve. * * *~~

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

~~* * *~~

~~(3) Land enrolled as devoted to composting.~~

~~(4) Land used for nutrient management.~~

~~* * *~~

~~Section 3. The amendment of section 2 of the act shall be
applicable to any composting use already in existence that is
located upon land enrolled under the act of December 19, 1974
(P.L.973, No.319), known as the Pennsylvania Farmland and Forest
Land Assessment Act of 1974, including those composting uses
existing as of the effective date of this act for which rollback~~

1 ~~tax may have been assessed for a composting use. Provided an~~
2 ~~enrolled owner has filed an appeal from a decision of a county~~
3 ~~assessor, a board of assessment appeals or a court with~~
4 ~~jurisdiction, no rollback tax shall be due or collected from an~~
5 ~~enrolled owner as to any composting use as composting is defined~~
6 ~~in section 2 of the act.~~

7 ~~Section 4. This act shall take effect in 60 days.~~

8 SECTION 1. THE DEFINITION OF "AGRICULTURAL COMMODITY" IN
9 SECTION 2 OF THE ACT OF DECEMBER 19, 1974 (P.L.973, NO.319),
10 KNOWN AS THE PENNSYLVANIA FARMLAND AND FOREST LAND ASSESSMENT
11 ACT OF 1974, AMENDED DECEMBER 21, 1998 (P.L.1225, NO.156), IS
12 AMENDED AND THE SECTION IS AMENDED BY ADDING A DEFINITION TO
13 READ:

14 SECTION 2. DEFINITIONS.--AS USED IN THIS ACT, THE FOLLOWING
15 WORDS AND PHRASES SHALL HAVE THE MEANINGS ASCRIBED TO THEM IN
16 THIS SECTION UNLESS THE CONTEXT OBVIOUSLY OTHERWISE REQUIRES:

17 "AGRICULTURAL COMMODITY." ANY OF THE FOLLOWING:

18 (1) AGRICULTURAL, APICULTURAL, AQUACULTURAL, HORTICULTURAL,
19 FLORICULTURAL, SILVICULTURAL, VITICULTURAL AND DAIRY PRODUCTS.

20 (2) PASTURE.

21 (3) LIVESTOCK AND THE PRODUCTS THEREOF.

22 (4) RANCH-RAISED FURBEARING ANIMALS AND THE PRODUCTS
23 THEREOF.

24 (5) POULTRY AND THE PRODUCTS OF POULTRY.

25 (6) PRODUCTS COMMONLY RAISED OR PRODUCED ON FARMS WHICH ARE:

26 (I) INTENDED FOR HUMAN CONSUMPTION; OR

27 (II) TRANSPORTED OR INTENDED TO BE TRANSPORTED IN COMMERCE.

28 (7) PROCESSED OR MANUFACTURED PRODUCTS OF PRODUCTS COMMONLY
29 RAISED OR PRODUCED ON FARMS WHICH ARE:

30 (I) INTENDED FOR HUMAN CONSUMPTION; OR

1 (II) TRANSPORTED OR INTENDED TO BE TRANSPORTED IN COMMERCE.

2 (8) COMPOST.

3 * * *

4 "COMPOST." MATERIAL RESULTING FROM THE BIOLOGICAL DIGESTION
5 OF DEAD ANIMALS, ANIMAL WASTE OR OTHER BIODEGRADABLE MATERIALS,
6 AT LEAST FIFTY PERCENT (50%) BY VOLUME OF WHICH IS COMPRISED OF
7 PRODUCTS COMMONLY PRODUCED ON FARMS.

8 * * *

9 SECTION 2. SECTION 9 OF THE ACT IS AMENDED BY ADDING A
10 SUBSECTION TO READ:

11 SECTION 9. APPEALS.--* * *

12 (A.1) IN THE EVENT A CHANGE RELATING TO COMPOSTING IN THIS
13 ACT BECOMES EFFECTIVE DURING AN ACTIVE APPEAL AND IS APPLICABLE
14 TO THE ACTIVE APPEAL, NO ROLLBACK TAX SHALL BE DUE OR COLLECTED
15 AND THE ROLLBACK TAX SHALL BE REIMBURSED IF ALREADY PAID FOR
16 SUCH ACTIVITIES TO WHICH ROLLBACK TAXES WERE APPLIED.

17 * * *

18 SECTION 3. THIS ACT SHALL TAKE EFFECT IMMEDIATELY.