
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 638 Session of
2013

INTRODUCED BY VOGEL, PILEGGI, GORDNER, WHITE, RAFFERTY, YAW,
ROBBINS, WAUGH, ERICKSON, VULAKOVICH, ALLOWAY, BAKER,
SOLOBAY, HUTCHINSON, BROWNE, MENSCH, BRUBAKER AND SCARNATI,
MARCH 15, 2013

REFERRED TO FINANCE, MARCH 15, 2013

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, further providing for definitions and
3 for exemptions from taxation.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 Section 1. Section 8802 of Title 53 of the Pennsylvania
7 Consolidated Statutes is amended by adding a definition to read:

8 § 8802. Definitions.

9 The following words and phrases when used in this chapter
10 shall have the meanings given to them in this section unless the
11 context clearly indicates otherwise:

12 * * *

13 "High tunnel." A temporary covered agricultural structure
14 which meets the following:

15 (1) Is used for agricultural purposes, including any of
16 the following:

17 (i) Growing, processing or storing agricultural

- 1 products.
- 2 (ii) Shelter for the sale of agricultural products.
- 3 (iii) Housing livestock.
- 4 (iv) Storage of agricultural waste, equipment and
5 other material used in agricultural production.
- 6 (2) Is constructed consistent with all of the following:
- 7 (i) Has a metal, wood or plastic frame.
- 8 (ii) Has a plastic, woven textile or other flexible
9 covering.
- 10 (iii) Has a floor made of soil, crushed stone,
11 matting, pavers or a floating concrete slab.
- 12 (iv) Requirements determined by the Department of
13 Revenue in consultation with the Department of
14 Agriculture.

15 * * *

16 Section 2. Section 8812(a) of Title 53 is amended by adding
17 a paragraph to read:

18 § 8812. Exemptions from taxation.

19 (a) General rule.--The following property shall be exempt
20 from all county, city, borough, town, township, road, poor,
21 county institution district and school real estate taxes:

22 * * *

23 (16) All high tunnels.

24 * * *

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