

## 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, WATSON, MURT AND BRADFORD, MARCH 19, 2012

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES,  
JUNE 6, 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

1 millage authorized by referendum under this subsection. In the  
2 alternative, a local government unit, excluding counties and  
3 county authorities, may by ordinance impose, in addition to the  
4 earned income tax rate limit set forth in the act of December  
5 31, 1965 (P.L.1257, No.511), known as "The Local Tax Enabling  
6 Act," a tax on the earned income of the residents of that local  
7 government unit not exceeding the rate authorized by referendum  
8 under this subsection. Revenue from the levy shall be used to  
9 retire the indebtedness incurred in purchasing interests in real  
10 property or in making additional acquisitions of real property  
11 for the purpose of securing an open space benefit or benefits  
12 under the provisions of this act or the act of June 30, 1981  
13 (P.L.128, No.43), known as the "Agricultural Area Security Law."  
14 Revenue from the levy may also be used for transactional fees  
15 that are incidental to acquisitions made in accordance with this  
16 act, including, but not limited to, costs of appraisals, legal  
17 services, title searches, document preparation, title insurance,  
18 closing fees and survey costs[.]; for expenses necessary to ←  
19 prepare the resource, recreation or land use plan required under  
20 section 3; and for costs associated with design, engineering,  
21 improvement and development of the real property consistent with  
22 the approved resource, recreation or land use plan. IN NO ←  
23 EVENT, HOWEVER, SHALL ANY REVENUE IN A PARTICULAR YEAR BE USED  
24 TO IMPROVE AND DEVELOP THE PROPERTY ACQUIRED UNLESS THE ANNUAL  
25 DEBT SERVICE OR ACQUISITION FEES WILL BE SATISFIED. THE  
26 ACQUISITION FEES SHALL BE PAID IN THEIR ENTIRETY AT THE TIME OF  
27 ACQUISITION. The local taxing option authorized by this  
28 subsection shall not be exercised unless the governing body of  
29 the local government unit shall by ordinance first provide for a  
30 referendum on the question of the imposition at a specific rate

1 of the additional tax to be imposed and a majority of those  
2 voting on the referendum question vote in favor of the  
3 imposition of the tax. The ordinance of the governing board of  
4 the local government unit providing for a referendum on the  
5 question shall be filed with the county board of elections. The  
6 referendum shall be governed by the provisions of the act of  
7 June 3, 1937 (P.L.1333, No.320), known as the "Pennsylvania  
8 Election Code." The election official shall cause the question  
9 to be submitted to the electors of the local government unit at  
10 the next primary, general or municipal election occurring not  
11 less than the thirteenth Tuesday following the filing of the  
12 ordinance with the county board of elections. At such election,  
13 the question shall be submitted to the voters in the same manner  
14 as other questions are submitted under the provisions of the  
15 "Pennsylvania Election Code." The question to be placed upon the  
16 ballot shall be framed in the following form:

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

20       \* \* \*

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