



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

HOUSE BILL NO. 144

PRINTERS NO. 711 **PRIME SPONSOR:** Pickett

FUND: General

COST / (SAVINGS)

FY 2010/11	FY 2011/12
\$0	\$0

SUMMARY: House Bill 144 amends the act of December 19, 1974 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest Land Assessment Act to provide for corrective language clarifying roll-back taxes are due when an oil or gas well is drilled on land enrolled in Clean and Green. The effective date is immediately after enactment.

ANALYSIS: This legislation amends the Pennsylvania Farmland and Forest Land Assessment Act, i.e. the Clean and Green program, clarifying that roll-back taxes are due when an oil or gas well is drilled on land enrolled in Clean and Green.

The additional language states “the tax calculated based on the adjusted fair market value shall be due and payable in the tax year immediately following the year in which a well production report is provided to the county assessor.” The bill removes language that made roll-back taxes due upon the filing of an approved well site restoration report, but is now changed to the receipt of a well production report from the Department of Environmental Protection to the county assessor. The well production report is first due to the department from the driller as required by the Oil and Gas Act (Act 223 of 1984).

FISCAL IMPACT: Enactment of this legislation will have no adverse impact on Commonwealth funds.

PREPARED BY: Jeffrey Clukey
House Appropriations Committee (R)

DATE: February 28, 2011

Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.