



## HOUSE COMMITTEE ON APPROPRIATIONS

# FISCAL NOTE

SENATE BILL NO. 1298

PRINTERS NO. 2410

PRIME SPONSOR: Smucker

### COST / (SAVINGS)

FUND	FY 2012/13	FY 2013/14
General Fund	\$0	\$0

**SUMMARY:** Senate Bill 1298, Printer's Number 1864, amends the Pennsylvania Farmland and Forest Land Assessment Act to provide for composting and roll-back tax exemptions. This legislation would take effect immediately upon enactment.

**ANALYSIS:** This bill amends the Pennsylvania Farmland and Forest Land Assessment Act (Act 391 of 1974) to provide for composting. It defines compost and adds it to the definition of "agricultural commodity," which makes composting an eligible activity under the act with at least fifty percent of the materials being derived from products commonly produced on farms.

The bill includes language stating that no roll-back taxes shall be due and no breach of a preferential assessment shall be deemed to have occurred if the direct commercial sales of agriculturally-related products as follows: take place on no more than one half of an acre; are at least fifty percent of products produced on the tract; and the activity requires no new utilities or buildings.

In the event a change relating to composting becomes effective during an active appeal to the county and is applicable, no rollback tax shall be due or collected and the rollback tax shall be reimbursed if already paid for such activities to which rollback taxes were applied.

**FISCAL IMPACT:** Enactment of this bill will have no adverse fiscal impact on Commonwealth funds.

**PREPARED BY:** Jeffrey Clukey  
House Appropriations Committee (R)

**DATE:** October 1, 2012

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