



# HOUSE COMMITTEE ON APPROPRIATIONS

## FISCAL NOTE

SENATE BILL NO. 638

PRINTERS NO. 1604

PRIME SPONSOR: Vogel

### COST / (SAVINGS)

FUND	FY 2013/14	FY 2014/15
General Fund	\$0	\$0

**SUMMARY:** Senate Bill 638, Printer's Number 1604, amends the General County Assessment Law, further providing for definitions and for subjects of taxation enumerated.

**ANALYSIS:** This legislation provides that no "high tunnel" shall be assessed or taxed as real estate regardless of whether it is affixed to the real estate. A "high tunnel" is defined as a structure as follows: (1) has a metal, wood or plastic frame; (2) when covered has a plastic, woven textile or other flexible covering; and (3) has a floor made of soil, crushed stone, matting, pavers or a floating concrete slab. Furthermore, the structure shall be used for the production, processing, keeping, storing, sale or shelter of an agricultural commodity as defined in the Pennsylvania Farmland and Forest Land Assessment Act of 1974, or for the storage of agricultural equipment or supplies.

The act shall take effect in 60 days.

**FISCAL IMPACT:** Enactment of this legislation will have no adverse fiscal impact on Commonwealth funds. Local taxing authorities would lose the ability to tax high tunnels to the extent that the local taxing authority is currently assessing such structures.

**PREPARED BY:** Ritchie LaFaver  
House Appropriations Committee (R)

**DATE:** December 9, 2013

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