



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

HOUSE BILL NO. 1403

PRINTERS NO. 1723

PRIME SPONSOR: Gleim

COST / (SAVINGS)

| FUND | FY 2019/20 | FY 2020/21 |
|--------------------|------------|------------|
| Motor License Fund | \$0 | \$0 |
| Municipal Funds | \$0 | \$0 |

SUMMARY: Repeals Act 306 of 1901, formally known as "An act to encourage the planting of trees along the roadsides in this Commonwealth." This legislation would take effect in 60 days.

ANALYSIS: The legislation repeals the entire freestanding Act. This law was established as an incentive program for Commonwealth citizens to reduce their share of the annual "Road Tax" by planting trees on their property, which runs adjacent to the roadway. The Act is ineffective because of the antiquated premise of levying and collecting an annual "Road Tax" on motorists.

The program was governed by a municipality's respective "supervisor of roads" or "boards of supervisors of roads." For every two trees planted, a citizen would see their share of the Road Tax reduced by \$1.

No person was permitted to reduce their share of the Road Tax by more than one-quarter of their annual Road Tax.

FISCAL IMPACT: This legislation would have no adverse fiscal impact on Commonwealth or municipal funds.

PREPARED BY: Tim Rodrigo
House Appropriations Committee (R)

DATE: April 20, 2020

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