

# SENATE APPROPRIATIONS COMMITTEE FISCAL NOTE

**BILL NO.** Senate Bill 201

**PRINTER NO.** 504

**AMOUNT**

No Fiscal impact

**FUND**

General Fund

**DATE INTRODUCED**

January 15, 2015

**PRIME SPONSOR**

Senator Schwank

**DESCRIPTION**

Senate Bill 201 amends Section 8 (Roll-Back Taxes; Special Circumstances) of the Pennsylvania Farmland and Forest Land Assessment Act, commonly known as The Clean and Green Law to allow a landowner or another person to apply a maximum of two acres of land subject to preferential assessment for a rural enterprise without subjecting the entire tract of land to roll-back taxes.

The legislation is scheduled to take effect in 60 days.

Presently, the law prohibits the use of the land by a third party in this manner without subjecting it to roll-back taxes.

**FISCAL IMPACT:**

The enactment of Senate Bill 201 will have no adverse fiscal impact on Commonwealth funds.