

# HB 1439- Hahn

## AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania  
2 Consolidated Statutes, further providing for subjects of  
3 local taxation.

4 The General Assembly of the Commonwealth of Pennsylvania  
5 hereby enacts as follows:

6 Section 1. Section 8811(b) of Title 53 of the Pennsylvania  
7 Consolidated Statutes is amended by adding a paragraph to read:  
8 § 8811. Subjects of local taxation.

9 \* \* \*

10 (b) Exceptions.--The following are not subject to tax:

11 \* \* \*

12 (6) No covered agricultural structure shall be assessed  
13 or taxed as real estate regardless of whether the structure  
14 has become affixed to the real estate, when the structure is  
15 constructed consistent with all of the following:

16 (i) has a metal, wood or plastic frame;

17 (ii) has a plastic, woven textile or other flexible  
18 covering; and

1           (iii) has a floor made of soil, crushed stone,  
2           matting, pavers or a floating concrete slab.  
3       Section 2. This act shall take effect in 60 days.