

COMMONWEALTH-OWNED LANDS, ANNUAL CHARGE FOR TAX-EXEMPT LANDS  
Act of Jul. 9, 2013, P.L. 428, No. 61 Cl. 32  
Session of 2013  
No. 2013-61

HB 1359

AN ACT

Amending the act of July 6, 1995 (P.L.320, No.49), entitled "An act amending the act of May 17, 1929 (P.L.1798, No.591), entitled 'An act providing a fixed charge, payable by the Commonwealth, on lands acquired by the State and the Federal Government for forest reserves, or for the purpose of preserving and perpetuating a portion of the original forests of Pennsylvania, and preserving and maintaining the same as public places and parks; and the distribution of the same for county, school, township, and road purposes in the counties, school districts, and townships where such forests are located; and making an appropriation,' increasing the amount paid by the Commonwealth; and providing for an annual charge for tax-exempt lands," further providing for an annual charge for tax-exempt lands.

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

Section 1. Section 2 of the act of July 6, 1995 (P.L.320, No.49), entitled "An act amending the act of May 17, 1929 (P.L.1798, No.591), entitled 'An act providing a fixed charge, payable by the Commonwealth, on lands acquired by the State and the Federal Government for forest reserves, or for the purpose of preserving and perpetuating a portion of the original forests of Pennsylvania, and preserving and maintaining the same as public places and parks; and the distribution of the same for county, school, township, and road purposes in the counties, school districts, and townships where such forests are located; and making an appropriation,' increasing the amount paid by the Commonwealth; and providing for an annual charge for tax-exempt lands," is amended to read:

Section 2. The portion of any land owned by the Commonwealth which, pursuant to existing law, is exempt from taxation, including, but not limited to, land held as a forest reserve or for the purpose of preserving and perpetuating any portion of the original forests of the Commonwealth and preserving and maintaining the same as public places and parks, land acquired or used pursuant to the act of June 22, 1964 (Sp.Sess., P.L.131, No.8), known as the Project 70 Land Acquisition and Borrowing Act, or land administered pursuant to 34 Pa.C.S. (relating to game) which is leased at 90% or more of its fair market value for residential or commercial purposes other than for agricultural operations and which consists of [75] **30** or more leased parcels of land shall be subject to an annual charge for the benefit of the county, local municipality and school district in which such lands are located equal to the tax which each of those taxing authorities would be entitled to collect on such leased parcels but for the Commonwealth's tax-exempt status.

Section 2. This act shall take effect in 60 days.

APPROVED--The 9th day of July, A.D. 2013.

TOM CORBETT