

GENERAL LOCAL GOVERNMENT CODE (53 PA.C.S.) - SUBJECTS OF LOCAL
TAXATION

Act of Dec. 18, 2013, P.L. 1190, No. 114
Session of 2013
No. 2013-114

Cl. 53

HB 1439

AN ACT

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

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

Section 1. Section 8802 of Title 53 of the Pennsylvania Consolidated Statutes is amended by adding a definition to read: § 8802. Definitions.

The following words and phrases when used in this chapter shall have the meanings given to them in this section unless the context clearly indicates otherwise:

* * *

"High tunnel." A structure which meets the following:

(1) Is used for the production, processing, keeping, storing, sale or shelter of an agricultural commodity as defined in section 2 of the act of December 19, 1974 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest Land Assessment Act of 1974, or for the storage of agricultural equipment or supplies.

(2) Is constructed consistent with all of the following:

(i) Has a metal, wood or plastic frame.

(ii) When covered, has a plastic, woven textile or other flexible covering.

(iii) Has a floor made of soil, crushed stone, matting, pavers or a floating concrete slab.

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Section 2. Section 8811(b) of Title 53 is amended by adding a paragraph to read:

§ 8811. Subjects of local taxation.

* * *

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

* * *

(6) All high tunnels.

Section 3. This act shall take effect in 60 days.

APPROVED--The 18th day of December, A.D. 2013.

TOM CORBETT