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 THE GENERAL ASSEMBLY OF PENNSYLVANIA
 

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# HOUSE BILL

No. 1439 Session of  
2013

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INTRODUCED BY HAHN, MAHER, BOBACK, BLOOM, PICKETT, CUTLER,  
KNOWLES, MILLARD, ROCK, SWANGER, SAYLOR, BARRAR, HESS,  
DENLINGER, R. MILLER, GINGRICH, HARHART, HICKERNELL, MAJOR,  
EVERETT, LAWRENCE, BROOKS, MURT, CALTAGIRONE, MOUL AND QUINN,  
JUNE 5, 2013

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SENATOR CORMAN, APPROPRIATIONS, IN SENATE, RE-REPORTED AS  
AMENDED, NOVEMBER 12, 2013

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## AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania  
2 Consolidated Statutes, further providing for ~~subjects of~~ <--  
3 ~~local taxation~~ DEFINITIONS AND FOR EXEMPTIONS FROM SUBJECTS <--  
4 OF LOCAL TAXATION.

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

7 ~~Section 1. Section 8811(b) of Title 53 of the Pennsylvania~~ <--  
8 ~~Consolidated Statutes is amended by adding a paragraph to read:~~  
9 ~~§ 8811. Subjects of local taxation.~~

10 \* \* \*

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

12 \* \* \*

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

- 1           ~~(i) has a metal, wood or plastic frame;~~  
2           ~~(ii) has a plastic, woven textile or other flexible~~  
3           ~~covering; and~~  
4           ~~(iii) has a floor made of soil, crushed stone,~~  
5           ~~matting, pavers or a floating concrete slab.~~

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

7           SECTION 1. SECTION 8802 OF TITLE 53 OF THE PENNSYLVANIA           <--  
8           CONSOLIDATED STATUTES IS AMENDED BY ADDING A DEFINITION TO READ:  
9           § 8802. DEFINITIONS.

10          THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER  
11          SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE  
12          CONTEXT CLEARLY INDICATES OTHERWISE:

13          \* \* \*

14          "HIGH TUNNEL." A COVERED AGRICULTURAL STRUCTURE WHICH MEETS  
15          THE FOLLOWING:

16                 (1) IS USED FOR THE PRODUCTION OF AGRICULTURAL  
17                 COMMODITIES, INCLUDING ANY OF THE FOLLOWING:

18                         (I) GROWING, PROCESSING OR STORING AGRICULTURAL  
19                         PRODUCTS.

20                         (II) SHELTER FOR THE SALE OF AGRICULTURAL PRODUCTS.

21                         (III) HOUSING LIVESTOCK.

22                         (IV) STORAGE OF AGRICULTURAL WASTE, EQUIPMENT AND  
23                         OTHER MATERIAL USED IN AGRICULTURAL PRODUCTION.

24                 (2) IS CONSTRUCTED CONSISTENT WITH ALL OF THE FOLLOWING:

25                         (I) HAS A METAL, WOOD OR PLASTIC FRAME.

26                         (II) HAS A PLASTIC, WOVEN TEXTILE OR OTHER FLEXIBLE  
27                         COVERING.

28                         (III) HAS A FLOOR MADE OF SOIL, CRUSHED STONE,  
29                         MATTING, PAVERS OR A FLOATING CONCRETE SLAB.

30                         (IV) REQUIREMENTS DETERMINED BY THE DEPARTMENT OF

1           REVENUE IN CONSULTATION WITH THE DEPARTMENT OF  
2           AGRICULTURE.

3           \* \* \*

4           ~~SECTION 2. SECTION 8812(A) OF TITLE 53 IS AMENDED BY ADDING <--~~  
5           ~~A PARAGRAPH TO READ:~~

6           ~~§ 8812. EXEMPTIONS FROM TAXATION.~~

7           ~~(A) GENERAL RULE. THE FOLLOWING PROPERTY SHALL BE EXEMPT~~  
8           ~~FROM ALL COUNTY, CITY, BOROUGH, TOWN, TOWNSHIP, ROAD, POOR,~~  
9           ~~COUNTY INSTITUTION DISTRICT AND SCHOOL REAL ESTATE TAXES:~~

10           ~~\* \* \*~~

11           ~~(16) ALL HIGH TUNNELS.~~

12           ~~\* \* \*~~

13           SECTION 2. SECTION 8811(B) OF TITLE 53 IS AMENDED BY ADDING <--  
14           A PARAGRAPH TO READ:

15           § 8811. SUBJECTS OF LOCAL TAXATION.

16           \* \* \*

17           (B) EXCEPTIONS.--THE FOLLOWING ARE NOT SUBJECT TO TAX:

18           \* \* \*

19           (6) ALL HIGH TUNNELS.

20           SECTION 3. THIS ACT SHALL TAKE EFFECT IN 60 DAYS.