

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 1439 Session of  
2013

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

AS AMENDED ON THIRD CONSIDERATION, IN SENATE, NOVEMBER 18, 2013

## 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:~~

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

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

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

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

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

12          \* \* \*

13          "HIGH TUNNEL." A COVERED AGRICULTURAL STRUCTURE WHICH MEETS       <--  
14          THE FOLLOWING:

15               ~~(1) IS USED FOR THE PRODUCTION OF AGRICULTURAL~~           <--  
16               ~~COMMODITIES, INCLUDING ANY OF THE FOLLOWING:~~

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

19                       ~~(II) SHELTER FOR THE SALE OF AGRICULTURAL PRODUCTS.~~

20                       ~~(III) HOUSING LIVESTOCK.~~

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

23               (1) IS USED FOR THE PRODUCTION, PROCESSING, KEEPING,       <--  
24               STORING, SALE OR SHELTER OF AN AGRICULTURAL COMMODITY AS  
25               DEFINED IN SECTION 2 OF THE ACT OF DECEMBER 19, 1974  
26               (P.L.973, NO.319), KNOWN AS THE PENNSYLVANIA FARMLAND AND  
27               FOREST LAND ASSESSMENT ACT OF 1974, OR FOR THE STORAGE OF  
28               AGRICULTURAL EQUIPMENT OR SUPPLIES.

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

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

1            (II) HAS WHEN COVERED, HAS A PLASTIC, WOVEN TEXTILE <--  
2            OR OTHER FLEXIBLE COVERING.

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

5            ~~(IV) REQUIREMENTS DETERMINED BY THE DEPARTMENT OF~~ <--  
6            ~~REVENUE IN CONSULTATION WITH THE DEPARTMENT OF~~  
7            ~~AGRICULTURE.~~

8            \* \* \*

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

11          ~~§ 8812. EXEMPTIONS FROM TAXATION.~~

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

15                    ~~\* \* \*~~

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

17                    ~~\* \* \*~~

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

20          § 8811. SUBJECTS OF LOCAL TAXATION.

21                    \* \* \*

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

23                    \* \* \*

24                    (6) ALL HIGH TUNNELS.

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