
 THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **638** Session of
2013

INTRODUCED BY VOGEL, PILEGGI, GORDNER, WHITE, RAFFERTY, YAW,
ROBBINS, WAUGH, ERICKSON, VULAKOVICH, ALLOWAY, BAKER,
SOLOBAY, HUTCHINSON, BROWNE, MENSCH, BRUBAKER, SCARNATI,
SCHWANK AND WILEY, MARCH 15, 2013

AS REPORTED FROM COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,
HOUSE OF REPRESENTATIVES, AS AMENDED, JUNE 27, 2013

AN ACT

1 ~~Amending Title 53 (Municipalities Generally) of the Pennsylvania~~ <--
 2 ~~Consolidated Statutes, further providing for definitions and~~
 3 ~~for exemptions from taxation.~~
 4 AMENDING THE ACT OF MAY 22, 1933 (P.L.853, NO.155), ENTITLED "AN <--
 5 ACT RELATING TO TAXATION; DESIGNATING THE SUBJECTS, PROPERTY
 6 AND PERSONS SUBJECT TO AND EXEMPT FROM TAXATION FOR ALL LOCAL
 7 PURPOSES; PROVIDING FOR AND REGULATING THE ASSESSMENT AND
 8 VALUATION OF PERSONS, PROPERTY AND SUBJECTS OF TAXATION FOR
 9 COUNTY PURPOSES, AND FOR THE USE OF THOSE MUNICIPAL AND
 10 QUASI-MUNICIPAL CORPORATIONS WHICH LEVY THEIR TAXES ON COUNTY
 11 ASSESSMENTS AND VALUATIONS; AMENDING, REVISING AND
 12 CONSOLIDATING THE LAW RELATING THERETO; AND REPEALING
 13 EXISTING LAWS," FURTHER PROVIDING FOR SUBJECTS OF TAXATION
 14 ENUMERATED.

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

17 ~~Section 1. Section 8802 of Title 53 of the Pennsylvania~~ <--
 18 ~~Consolidated Statutes is amended by adding a definition to read:~~
 19 ~~§ 8802. Definitions.~~

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

1 * * *

2 ~~"High tunnel." A covered agricultural structure which meets~~
3 ~~the following:~~

4 ~~(1) Is used for the production of agricultural~~
5 ~~commodities, including any of the following:~~

6 ~~(i) Growing, processing or storing agricultural~~
7 ~~products.~~

8 ~~(ii) Shelter for the sale of agricultural products.~~

9 ~~(iii) Housing livestock.~~

10 ~~(iv) Storage of agricultural waste, equipment and~~
11 ~~other material used in agricultural production.~~

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

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

14 ~~(ii) Has a plastic, woven textile or other flexible~~
15 ~~covering.~~

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

18 ~~(iv) Requirements determined by the Department of~~
19 ~~Revenue in consultation with the Department of~~
20 ~~Agriculture.~~

21 * * *

22 Section 2. Section 8812(a) of Title 53 is amended by adding
23 a paragraph to read:

24 ~~§ 8812. Exemptions from taxation.~~

25 ~~(a) General rule. The following property shall be exempt~~
26 ~~from all county, city, borough, town, township, road, poor,~~
27 ~~county institution district and school real estate taxes:~~

28 * * *

29 ~~(16) All high tunnels.~~

30 * * *

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

2 SECTION 1. SECTION 201(A) OF THE ACT OF MAY 22, 1933
3 (P.L.853, NO.155), KNOWN AS THE GENERAL COUNTY ASSESSMENT LAW,
4 AMENDED OCTOBER 4, 2002 (P.L.873, NO.124), IS AMENDED TO READ:

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5 SECTION 201. SUBJECTS OF TAXATION ENUMERATED.--THE FOLLOWING
6 SUBJECTS AND PROPERTY SHALL, AS HEREINAFTER PROVIDED, BE VALUED
7 AND ASSESSED, AND SUBJECT TO TAXATION FOR ALL COUNTY, CITY,
8 BOROUGH, TOWN, TOWNSHIP, SCHOOL AND POOR PURPOSES AT THE ANNUAL
9 RATE:

10 (A) ALL REAL ESTATE, TO WIT: HOUSES, HOUSE TRAILERS AND
11 MOBILEHOMES BUILDINGS PERMANENTLY ATTACHED TO LAND OR CONNECTED
12 WITH WATER, GAS, ELECTRIC OR SEWAGE FACILITIES, BUILDINGS,
13 LANDS, LOTS OF GROUND AND GROUND RENTS, TRAILER PARKS AND
14 PARKING LOTS, MILLS AND MANUFACTORIES OF ALL KINDS, FURNACES,
15 FORGES, BLOOMERIES, DISTILLERIES, SUGAR HOUSES, MALT HOUSES,
16 BREWERIES, TAN YARDS, FISHERIES, AND FERRIES, WHARVES, ALL
17 OFFICE TYPE CONSTRUCTION OF WHATEVER KIND, THAT PORTION OF A
18 STEEL, LEAD, ALUMINUM OR LIKE MELTING AND CONTINUOUS CASTING
19 STRUCTURES WHICH ENCLOSE, PROVIDE SHELTER OR PROTECTION FROM THE
20 ELEMENTS FOR THE VARIOUS MACHINERY, TOOLS, APPLIANCES,
21 EQUIPMENT, MATERIALS OR PRODUCTS INVOLVED IN THE MILL, MINE,
22 MANUFACTORY OR INDUSTRIAL PROCESS, AND ALL OTHER REAL ESTATE NOT
23 EXEMPT BY LAW FROM TAXATION. MACHINERY, TOOLS, APPLIANCES AND
24 OTHER EQUIPMENT CONTAINED IN ANY MILL, MINE, MANUFACTORY OR
25 INDUSTRIAL ESTABLISHMENT SHALL NOT BE CONSIDERED OR INCLUDED AS
26 A PART OF THE REAL ESTATE IN DETERMINING THE VALUE OF SUCH MILL,
27 MINE, MANUFACTORY OR INDUSTRIAL ESTABLISHMENT. NO OFFICE TYPE
28 CONSTRUCTION OF WHATEVER KIND SHALL BE EXCLUDED FROM TAXATION
29 BUT SHALL BE CONSIDERED A PART OF REAL PROPERTY SUBJECT TO
30 TAXATION. THAT PORTION OF A STEEL, LEAD, ALUMINUM OR LIKE

1 MELTING AND CONTINUOUS CASTING STRUCTURE WHICH ENCLOSES,
2 PROVIDES SHELTER OR PROTECTION FROM THE ELEMENTS FOR THE VARIOUS
3 MACHINERY, TOOLS, APPLIANCES, EQUIPMENT, MATERIALS OR PRODUCTS
4 INVOLVED IN THE MILL, MINE, MANUFACTORY OR INDUSTRIAL PROCESS
5 SHALL BE CONSIDERED AS PART OF REAL PROPERTY SUBJECT TO
6 TAXATION. NO SILO USED PREDOMINATELY FOR PROCESSING OR STORAGE
7 OF ANIMAL FEED INCIDENTAL TO OPERATION OF THE FARM ON WHICH IT
8 IS LOCATED, NO FREE-STANDING DETACHABLE GRAIN BIN OR CORN CRIB
9 USED EXCLUSIVELY FOR PROCESSING OR STORAGE OF ANIMAL FEED
10 INCIDENTAL TO THE OPERATION OF THE FARM ON WHICH IT IS LOCATED
11 AND NO IN-GROUND AND ABOVE-GROUND STRUCTURES AND CONTAINMENTS
12 USED PREDOMINANTLY FOR PROCESSING AND STORAGE OF ANIMAL WASTE
13 AND COMPOSTING FACILITIES INCIDENTAL TO OPERATION OF THE FARM ON
14 WHICH THE STRUCTURES AND CONTAINMENTS ARE LOCATED, SHALL BE
15 INCLUDED IN DETERMINING THE VALUE OF REAL ESTATE USED
16 PREDOMINANTLY AS A FARM: PROVIDED, THAT FOR THE TAX OR FISCAL
17 YEAR BEGINNING ON OR AFTER THE FIRST DAY OF JANUARY, ONE
18 THOUSAND NINE HUNDRED FIFTY-EIGHT, EIGHTY PER CENTUM OF THE
19 ASSESSED VALUE OF ANY SUCH MACHINERY, TOOLS, APPLIANCES AND
20 OTHER EQUIPMENT LOCATED IN COUNTIES OF THE SECOND CLASS AS WELL
21 AS IN ALL CITIES OF THE THIRD CLASS, BOROUGHES, TOWNSHIPS, SCHOOL
22 DISTRICTS OF THE SECOND, THIRD AND FOURTH CLASS, AND
23 INSTITUTIONAL DISTRICTS IN COUNTIES OF THE SECOND CLASS, SHALL
24 BE CONSIDERED AND INCLUDED IN DETERMINING THE VALUE OF SUCH
25 MILL, MINE, MANUFACTORY OR INDUSTRIAL ESTABLISHMENT: PROVIDED
26 FURTHER, THAT FOR THE TAX OR FISCAL YEAR BEGINNING ON OR AFTER
27 THE FIRST DAY OF JANUARY, ONE THOUSAND NINE HUNDRED FIFTY-NINE,
28 SIXTY PER CENTUM OF THE ASSESSED VALUE OF ANY SUCH MACHINERY,
29 TOOLS, APPLIANCES AND OTHER EQUIPMENT LOCATED IN SAID POLITICAL
30 SUBDIVISIONS, SHALL BE CONSIDERED AND INCLUDED IN DETERMINING

1 THE VALUE OF SUCH MILL, MINE, MANUFACTORY OR INDUSTRIAL
2 ESTABLISHMENT: PROVIDED FURTHER, THAT FOR THE TAX OR FISCAL YEAR
3 BEGINNING ON OR AFTER THE FIRST DAY OF JANUARY, ONE THOUSAND
4 NINE HUNDRED SIXTY, FORTY PER CENTUM OF THE ASSESSED VALUE OF
5 ANY SUCH MACHINERY, TOOLS, APPLIANCES AND OTHER EQUIPMENT
6 LOCATED IN SAID POLITICAL SUBDIVISIONS, SHALL BE CONSIDERED AND
7 INCLUDED IN DETERMINING THE VALUE OF SUCH MILL, MINE,
8 MANUFACTORY OR INDUSTRIAL ESTABLISHMENT: PROVIDED FURTHER, THAT
9 FOR THE TAX OR FISCAL YEAR BEGINNING ON OR AFTER THE FIRST DAY
10 OF JANUARY, ONE THOUSAND NINE HUNDRED SIXTY-ONE, TWENTY PER
11 CENTUM OF THE ASSESSED VALUE OF ANY SUCH MACHINERY, TOOLS,
12 APPLIANCES AND OTHER EQUIPMENT LOCATED IN SAID POLITICAL
13 SUBDIVISIONS, SHALL BE CONSIDERED AND INCLUDED IN DETERMINING
14 THE VALUE OF SUCH MILL, MINE, MANUFACTORY OR INDUSTRIAL
15 ESTABLISHMENT: PROVIDED FURTHER, THAT FOR THE TAX OR FISCAL
16 YEARS BEGINNING ON OR AFTER THE FIRST DAY OF JANUARY, ONE
17 THOUSAND NINE HUNDRED SIXTY-TWO, NO PORTION OF THE VALUE OF ANY
18 SUCH MACHINERY, TOOLS, APPLIANCES AND OTHER EQUIPMENT REGARDLESS
19 OF WHERE LOCATED, SHALL BE CONSIDERED AND INCLUDED IN
20 DETERMINING THE VALUE OF SUCH MILL, MINE, MANUFACTORY OR
21 INDUSTRIAL ESTABLISHMENT: PROVIDED FURTHER, THAT NOTHING
22 CONTAINED IN THIS SECTION OF THIS ACT SHALL BE CONSTRUED AS AN
23 INTENT TO PROVIDE FOR THE VALUING AND ASSESSING AND SUBJECTING
24 TO TAXATION FOR PURPOSES OF ANY CITY OF THE SECOND CLASS OR ANY
25 SCHOOL DISTRICT OF THE FIRST CLASS A ANY SUCH MACHINERY, TOOLS,
26 APPLIANCES AND OTHER EQUIPMENT: AND PROVIDED FURTHER, THAT SUCH
27 EXCLUSION OF SILOS USED PREDOMINANTLY FOR PROCESSING OR STORAGE
28 OF ANIMAL FEED INCIDENTAL TO OPERATION OF THE FARM ON WHICH THE
29 SILO IS LOCATED SHALL BE INCLUDED IN DETERMINING THE VALUE OF
30 REAL ESTATE USED PREDOMINANTLY AS A FARM SHALL BECOME EFFECTIVE

1 FOR TAXES TO BE LEVIED FOR THE TAX OR FISCAL YEAR BEGINNING ON
2 OR AFTER THE FIRST DAY OF JANUARY, ONE THOUSAND NINE HUNDRED
3 SEVENTY-FOUR: AND PROVIDED FURTHER, THAT SUCH EXCLUSION OF FREE-
4 STANDING DETACHABLE GRAIN BINS AND CORN CRIBS USED EXCLUSIVELY
5 FOR PROCESSING OR STORAGE OF ANIMAL FEED INCIDENTAL TO OPERATION
6 OF THE FARM ON WHICH THE GRAIN BIN OR CORN CRIB IS LOCATED SHALL
7 BECOME EFFECTIVE IN DETERMINING THE VALUE OF REAL ESTATE USED
8 PREDOMINANTLY AS A FARM FOR TAXES TO BE LEVIED FOR THE TAX OR
9 FISCAL YEAR BEGINNING ON OR AFTER THE FIRST DAY OF JANUARY, ONE
10 THOUSAND NINE HUNDRED EIGHTY-FIVE. NO AMUSEMENT PARK RIDES SHALL
11 BE ASSESSED OR TAXED AS REAL ESTATE REGARDLESS OF WHETHER THEY
12 HAVE BECOME AFFIXED TO THE REAL ESTATE. NO COVERED AGRICULTURAL
13 STRUCTURE SHALL BE ASSESSED OR TAXED AS REAL ESTATE REGARDLESS
14 OF WHETHER THE STRUCTURE HAS BECOME AFFIXED TO THE REAL ESTATE,
15 WHEN THE STRUCTURE IS CONSTRUCTED CONSISTENT WITH ALL OF THE
16 FOLLOWING:

17 (1) HAS A METAL, WOOD OR PLASTIC FRAME;

18 (2) HAS A PLASTIC, WOVEN TEXTILE OR OTHER FLEXIBLE COVERING;

19 AND

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

22 * * *

23 SECTION 2. THIS ACT SHALL TAKE EFFECT IN 60 DAYS.