

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 859 Session of
2015

INTRODUCED BY STAATS, PETRI, MACKENZIE, MILLARD, ZIMMERMAN,
HARPER, ROSS, WATSON, WARD, TOEPEL, DIAMOND, QUINN, EVERETT,
RADER, KLUNK, GREINER, FARRY, SCHEMEL, GIBBONS AND MURT,
APRIL 1, 2015

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, MAY 6, 2015

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," in ~~excluded transactions~~ realty transfer tax, <--
11 further providing for exclusions from imposition of tax.

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

14 Section 1. Section 1102-C.3 of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 by adding a clause to read:

17 Section 1102-C.3. Excluded Transactions.--The tax imposed by
18 section 1102-C shall not be imposed upon:

19 * * *

20 (18.1) A transfer of any OF THE following to or between the <--
21 United States, the Commonwealth or any of their

1 instrumentalities, agencies or political subdivisions:
2 (i) a perpetual agricultural conservation easement as
3 defined by the "Agricultural Area Security Law"; ~~or~~ <--
4 (ii) a perpetual historic preservation easement, or a
5 perpetual PUBLIC TRAIL EASEMENT OR OTHER PERPETUAL PUBLIC <--
6 recreational use easement, or a perpetual scenic preservation
7 easement, or a perpetual open-space preservation easement, ~~where~~ <--
8 ~~the easement is transferred from the landowner.~~; OR <--
9 (III) A CONSERVATION EASEMENT OR PRESERVATION EASEMENT AS
10 DEFINED IN SECTION 3 OF THE ACT OF JUNE 22, 2001 (P.L.390,
11 NO.29), KNOWN AS THE CONSERVATION AND PRESERVATION EASEMENTS
12 ACT.
13 * * *
14 Section 2. This act shall take effect immediately.