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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 823 Session of  
2017

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INTRODUCED BY SCHWANK, VOGEL, YAW, MARTIN, WARD, YUDICHAK,  
BREWSTER, COSTA, RAFFERTY, VULAKOVICH, BOSCOLA, BROWNE AND  
BLAKE, JUNE 29, 2017

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REFERRED TO AGRICULTURE AND RURAL AFFAIRS, JUNE 29, 2017

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AN ACT

1 Amending the act of December 19, 1974 (P.L.973, No.319),  
2 entitled "An act prescribing the procedure under which an  
3 owner may have land devoted to agricultural use, agricultural  
4 reserve use, or forest reserve use, valued for tax purposes  
5 at the value it has for such uses, and providing for  
6 reassessment and certain interest payments when such land is  
7 applied to other uses and making editorial changes," further  
8 providing for roll-back taxes and special circumstances.

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

11 Section 1. Section 8(d) of the act of December 19, 1974  
12 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest  
13 Land Assessment Act of 1974, is amended to read:

14 Section 8. Roll-Back Taxes; Special Circumstances.--

15 \* \* \*

16 (d) (1) A landowner or another person may apply a maximum  
17 of two acres of a tract of land subject to preferential  
18 assessment toward direct commercial sales of agriculturally  
19 related products and activities or for a rural enterprise  
20 incidental to the operational unit without subjecting the entire

1 tract to roll-back taxes, provided [that:

2 (i) The commercial activity is owned and operated by the  
3 landowner or his beneficiaries who are designated as class A for  
4 inheritance tax purposes.

5 (ii) An assessment of the inventory of the goods involved  
6 verifies that it is owned by the landowner or his beneficiaries.

7 (iii) The] the rural enterprise does not permanently render  
8 the land incapable of producing an agricultural commodity.

9 (2) Roll-back taxes shall be imposed upon that portion of  
10 the tract where the commercial activity takes place and the fair  
11 market value of that tract shall be adjusted accordingly.

12 (3) Notwithstanding the provisions of paragraph (2), no  
13 roll-back taxes shall be due and no breach of a preferential  
14 assessment shall be deemed to have occurred if the direct  
15 commercial sales of agriculturally related products:

16 (i) take place on no more than one half of an acre;

17 (ii) are of at least fifty percent (50%) of products  
18 produced on the tract; and

19 (iii) require no new utilities or buildings.

20 \* \* \*

21 Section 2. This act shall take effect in 60 days.