
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 908 Session of
2021

INTRODUCED BY SHUSTERMAN, HILL-EVANS, WEBSTER, N. NELSON AND
HOWARD, MARCH 15, 2021

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 15, 2021

AN ACT

1 Amending the act of January 19, 1967 (1968 P.L.992, No.442),
2 entitled "An act authorizing the Commonwealth of Pennsylvania
3 and the local government units thereof to preserve, acquire
4 or hold land for open space uses," further providing for
5 local taxing options.

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

8 Section 1. Section 7.1(a) introductory paragraph of the act
9 of January 19, 1967 (1968 P.L.992, No.442), entitled "An act
10 authorizing the Commonwealth of Pennsylvania and the local
11 government units thereof to preserve, acquire or hold land for
12 open space uses," is amended to read:

13 Section 7.1. Local Taxing Options.--(a) A local government
14 unit, excluding [counties and] county authorities, may by
15 ordinance impose, in addition to the statutory rate limits on
16 real estate taxes set forth in the municipal code of that local
17 government unit, an open space tax on real property not
18 exceeding the millage authorized by referendum under subsection
19 (a.3). In the alternative, a local government unit, excluding

1 [counties and] county authorities, may by ordinance impose, in
2 addition to the earned income tax rate limit set forth in the
3 act of December 31, 1965 (P.L.1257, No.511), known as "The Local
4 Tax Enabling Act," an open space tax on the earned income of the
5 residents of that local government unit not exceeding the rate
6 authorized by referendum under subsection (a.3). Revenue from
7 the levy may only be used for the following:

8 * * *

9 Section 2. This act shall take effect immediately.