
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 288 Session of
2023

INTRODUCED BY MASTRIANO, STEFANO, GEBHARD AND J. WARD,
JANUARY 31, 2023

REFERRED TO AGRICULTURE AND RURAL AFFAIRS, JANUARY 31, 2023

AN ACT

1 Amending the act of June 30, 1981 (P.L.128, No.43), entitled "An
2 act authorizing the creation of agricultural areas," further
3 providing for purchase of agricultural conservation easements
4 and for Agricultural Conservation Easement Purchase Fund; and
5 making editorial changes.

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

8 Section 1. Section 14.1(d)(1)(v) of the act of June 30, 1981
9 (P.L.128, No.43), known as the Agricultural Area Security Law,
10 is amended and subsection (i) is amended by adding a paragraph
11 to read:

12 Section 14.1. Purchase of agricultural conservation easements.

13 * * *

14 (d) Program approval.--

15 (1) The standards, criteria and requirements established
16 by the State board for State board approval of county
17 programs for purchasing agricultural conservation easements
18 shall include, but not be limited to, the extent to which the
19 county programs consider and address the following:

1 * * *

2 (v) (I) Provisions requiring a farmland tract to be
3 contiguous acreage of at least [50] 25 acres in size
4 unless the tract is at least ten acres in size and is
5 either utilized for a crop unique to the area or is
6 contiguous to property which has a perpetual
7 conservation easement in place held by a "qualified
8 organization" as defined in [section 170(h)(3) of the
9 Internal Revenue Code of 1986 (Public Law 99-514, 26
10 U.S.C. § 170(h)(3))] 26 U.S.C. § 170(h)(3) (relating
11 to charitable, etc., contributions and gifts).

12 (II) A county may require a farmland tract to be
13 contiguous acreage of at least 35 acres in size
14 unless the tract [is at least ten acres in size and]
15 is [either] utilized for a crop unique to the area, adjacent to the preserved land or is contiguous to a
16 property which has a perpetual conservation easement
17 in place held by a "qualified conservation
18 organization" as defined in [section 170(h)(3) of the
19 Internal Revenue Code of 1986] 26 U.S.C. § 170(h)(3).

20 If a county implements the provisions of this
21 subclause, State funds used for the purchase of an
22 agricultural conservation easement less than 50 acres
23 in size may include costs incidental to the purchase
24 and shall not exceed 50% of the purchase price per
25 acre, unless it is at least ten acres in size and is
26 either utilized for a crop unique to the area or is
27 contiguous to a property which has a perpetual
28 conservation easement in place held by a "qualified
29 conservation organization" as defined in [section
30

1 170(h)(3) of the Internal Revenue Code of 1986] 26
2 U.S.C. § 170(h)(3). A county program shall require a
3 minimum weighted value of 20% for prioritizing
4 applications for agricultural conservation easement
5 purchase when implementing the provisions of
6 paragraph (ii.1).

7 * * *

8 (i) Subdivision of land after easement purchase.--

9 * * *

10 (3) (i) Notwithstanding the provisions of paragraph (1)
11 and subsection (d)(1)(v), a county program shall provide
12 for land subject to an agricultural conservation easement
13 to be subdivided under the following conditions:

14 (A) The tract to be created by subdivision is
15 less than ten acres.

16 (B) The tract created under clause (A) is
17 conveyed or transferred to the owner of a contiguous
18 tract of land subject to an agricultural conservation
19 easement under this act.

20 (C) Deeds of merger are prepared and filed with
21 the recorder of deeds as follows:

22 (I) To add the tract created under clause
23 (A) as a fee simple interest to the parcel of the
24 new owner.

25 (II) To add the tract created under clause
26 (A) to the deed of easement of the new owner.

27 (D) The tract remaining after subdivision under
28 clause (A) meets the provisions of paragraph (1) and
29 subsection (d)(1)(v).

30 (ii) A subdivision under this paragraph shall not be

1 subject to a roll-back tax under the "Pennsylvania
2 Farmland and Forest Land Assessment Act of 1974."

3 * * *

4 Section 2. Section 14.2 of the act is amended by adding a
5 subsection to read:

6 Section 14.2. Agricultural Conservation Easement Purchase Fund.

7 * * *

8 (c) Realty transfer tax funding.--Ten percent of the tax
9 collected by the Commonwealth under section 1102-C of the act of
10 March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of
11 1971," shall be deposited into the fund for the purchase of
12 agricultural conservation easements under section 14.1.

13 Section 3. This act shall take effect in 30 days.