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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 927 Session of  
2001

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INTRODUCED BY PHILLIPS, BELFANTI, GEIST, ALLEN, BARD,  
CALTAGIRONE, CLARK, J. EVANS, FAIRCHILD, FORCIER, GEORGE,  
GODSHALL, HORSEY, R. MILLER, MUNDY, ROHRER, WANSACZ, WILT,  
SAYLOR, YOUNGBLOOD, HENNESSEY, CAPPELLI AND TURZAI,  
MARCH 13, 2001

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AS AMENDED ON THIRD CONSIDERATION, IN SENATE, JUNE 28, 2002

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AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An  
2 act relating to taxation; designating the subjects, property  
3 and persons subject to and exempt from taxation for all local  
4 purposes; providing for and regulating the assessment and  
5 valuation of persons, property and subjects of taxation for  
6 county purposes, and for the use of those municipal and  
7 quasi-municipal corporations which levy their taxes on county  
8 assessments and valuations; amending, revising and  
9 consolidating the law relating thereto; and repealing  
10 existing laws," further providing for subjects of taxation  
11 enumerated; PROVIDING FOR A LIMITATION ON CERTAIN TAXATION; ←  
12 AND PROHIBITING THE IMPOSITION OF CERTAIN TAXES.

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

15 Section 1. Section 201(a) of the act of May 22, 1933  
16 (P.L.853, No.155), known as The General County Assessment Law,  
17 amended October 11, 1984 (P.L.866, No. 167), is amended to read:

18 Section 201. Subjects of Taxation Enumerated.--The following  
19 subjects and property shall, as hereinafter provided, be valued  
20 and assessed, and subject to taxation for all county, city,  
21 borough, town, township, school and poor purposes at the annual

1 rate:

2 (a) All real estate, to wit: Houses, house trailers and  
3 mobilehomes buildings permanently attached to land or connected  
4 with water, gas, electric or sewage facilities, buildings,  
5 lands, lots of ground and ground rents, trailer parks and  
6 parking lots, mills and manufactories of all kinds, furnaces,  
7 forges, bloomeries, distilleries, sugar houses, malt houses,  
8 breweries, tan yards, fisheries, and ferries, wharves, all  
9 office type construction of whatever kind, that portion of a  
10 steel, lead, aluminum or like melting and continuous casting  
11 structures which enclose, provide shelter or protection from the  
12 elements for the various machinery, tools, appliances,  
13 equipment, materials or products involved in the mill, mine,  
14 manufactory or industrial process, and all other real estate not  
15 exempt by law from taxation. Machinery, tools, appliances and  
16 other equipment contained in any mill, mine, manufactory or  
17 industrial establishment shall not be considered or included as  
18 a part of the real estate in determining the value of such mill,  
19 mine, manufactory or industrial establishment. No office type  
20 construction of whatever kind shall be excluded from taxation  
21 but shall be considered a part of real property subject to  
22 taxation. That portion of a steel, lead, aluminum or like  
23 melting and continuous casting structure which encloses,  
24 provides shelter or protection from the elements for the various  
25 machinery, tools, appliances, equipment, materials or products  
26 involved in the mill, mine, manufactory or industrial process  
27 shall be considered as part of real property subject to  
28 taxation. No silo used predominantly for processing or storage  
29 of animal feed incidental to operation of the farm on which it  
30 is located, no free-standing detachable grain bin or corn crib

1 used exclusively for processing or storage of animal feed  
2 incidental to the operation of the farm on which it is located  
3 and no in-ground and above-ground structures and containments  
4 used predominantly for processing and storage of animal waste  
5 and composting facilities incidental to operation of the farm on  
6 which the structures and containments are located, shall be  
7 included in determining the value of real estate used  
8 predominantly as a farm: Provided, That for the tax or fiscal  
9 year beginning on or after the first day of January, one  
10 thousand nine hundred fifty-eight, eighty per centum of the  
11 assessed value of any such machinery, tools, appliances and  
12 other equipment located in counties of the second class as well  
13 as in all cities of the third class, boroughs, townships, school  
14 districts of the second, third and fourth class, and  
15 institutional districts in counties of the second class, shall  
16 be considered and included in determining the value of such  
17 mill, mine, manufactory or industrial establishment: Provided  
18 further, That for the tax or fiscal year beginning on or after  
19 the first day of January, one thousand nine hundred fifty-nine,  
20 sixty per centum of the assessed value of any such machinery,  
21 tools, appliances and other equipment located in said political  
22 subdivisions, shall be considered and included in determining  
23 the value of such mill, mine, manufactory or industrial  
24 establishment: Provided further, That for the tax or fiscal year  
25 beginning on or after the first day of January, one thousand  
26 nine hundred sixty, forty per centum of the assessed value of  
27 any such machinery, tools, appliances and other equipment  
28 located in said political subdivisions, shall be considered and  
29 included in determining the value of such mill, mine,  
30 manufactory or industrial establishment: Provided further, That

1 for the tax or fiscal year beginning on or after the first day  
2 of January, one thousand nine hundred sixty-one, twenty per  
3 centum of the assessed value of any such machinery, tools,  
4 appliances and other equipment located in said political  
5 subdivisions, shall be considered and included in determining  
6 the value of such mill, mine, manufactory or industrial  
7 establishment: Provided further, That for the tax or fiscal  
8 years beginning on or after the first day of January, one  
9 thousand nine hundred sixty-two, no portion of the value of any  
10 such machinery, tools, appliances and other equipment regardless  
11 of where located, shall be considered and included in  
12 determining the value of such mill, mine, manufactory or  
13 industrial establishment: Provided further, That nothing  
14 contained in this section of this act shall be construed as an  
15 intent to provide for the valuing and assessing and subjecting  
16 to taxation for purposes of any city of the second class or any  
17 school district of the first class A any such machinery, tools,  
18 appliances and other equipment: And provided further, That such  
19 exclusion of silos used predominantly for processing or storage  
20 of animal feed incidental to operation of the farm on which the  
21 silo is located shall be included in determining the value of  
22 real estate used predominantly as a farm shall become effective  
23 for taxes to be levied for the tax or fiscal year beginning on  
24 or after the first day of January, one thousand nine hundred  
25 seventy-four: And provided further, That such exclusion of free-  
26 standing detachable grain bins and corn cribs used exclusively  
27 for processing or storage of animal feed incidental to operation  
28 of the farm on which the grain bin or corn crib is located shall  
29 become effective in determining the value of real estate used  
30 predominantly as a farm for taxes to be levied for the tax or

1 fiscal year beginning on or after the first day of January, one  
2 thousand nine hundred eighty-five. No amusement park rides shall  
3 be assessed or taxed as real estate regardless of whether they  
4 have become affixed to the real estate.

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6 SECTION 2. THE ACT IS AMENDED BY ADDING SECTIONS TO READ: <—

7 SECTION 203.2. LIMITATION ON RATES OF SPECIFIC TAXES.--NO  
8 TAXES LEVIED UNDER THE PROVISIONS OF THIS ACT OR 53 PA.C.S. §  
9 8402(C) (RELATING TO SCOPE AND LIMITATIONS) SHALL BE LEVIED BY  
10 ANY POLITICAL SUBDIVISION ON ADMISSIONS TO AUTOMOBILE RACING  
11 FACILITIES WITH A SEATING CAPACITY OF OVER TWENTY-FIVE THOUSAND  
12 AND A CONTINUOUS RACE AREA OF ONE MILE OR MORE IN EXCESS OF THE  
13 PER CENTUM COLLECTED AS OF JANUARY 1, 2002. THE TAX BASE UPON  
14 WHICH THE TAX SHALL BE LEVIED SHALL NOT EXCEED FORTY PER CENTUM  
15 OF THE COST OF ADMISSION TO AN AUTOMOBILE RACING FACILITY.

16 SECTION 203.3. PROHIBITION ON CERTAIN LEVIES.--  
17 NOTWITHSTANDING THE PROVISIONS OF THIS ACT, THE ACT OF DECEMBER  
18 31, 1965 (P.L.1257, NO.511), KNOWN AS "THE LOCAL TAX ENABLING  
19 ACT," OR 53 PA.C.S. § 8402(C) (RELATING TO SCOPE AND  
20 LIMITATIONS), NO POLITICAL SUBDIVISION SHALL LEVY, ASSESS OR  
21 COLLECT A TAX ON ADMISSIONS TO SKI FACILITIES AFTER DECEMBER 1,  
22 2002.

23 SECTION 3. ALL ACTS AND PARTS OF ACTS ARE REPEALED INSOFAR  
24 AS THEY ARE INCONSISTENT WITH THIS ACT.

25 Section ~~2~~ 4. ~~This~~ THE AMENDMENT OF SECTION 201(A) OF THE act <—  
26 shall apply to valuation for taxes levied for the calendar year  
27 or fiscal year beginning on or after January 1, ~~2001~~ 2002. <—

28 Section ~~3~~ 5. This act shall take effect immediately. <—