No. 2006-102

AN ACT

SB 868

Amending the act of May 17, 1929 (P.L.1798, No.591), entitled "An act providing a fixed charge, payable by the Commonwealth, on lands acquired by the State and the Federal Government for forest reserves, or for the purpose of preserving and perpetuating a portion of the original forests of Pennsylvania, and preserving and maintaining the same as public places and parks; and the distribution of the same for county, school, township, and road purposes in the counties, school districts, and townships where such forests are located; and making an appropriation," increasing distribution of annual charge; and making editorial changes.

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

Section 1. Section 1 of the act of May 17, 1929 (P.L.1798, No.591), referred to as the Forest Reserves Municipal Financial Relief Law, amended July 6, 1995 (P.L.320, No.49), is amended to read:

Section 1. Be it enacted, &c., That (a) from and after the passage of this act, all lands heretofore or hereafter acquired by the Commonwealth, or by the Government of the United States, for forest reserves or for the purpose of preserving and perpetuating any portion of the original forests of Pennsylvania and preserving and maintaining the same as public places and parks, and which, by existing laws, are now exempt from taxation, and all lands and property heretofore or hereafter acquired for the purpose of conservation of water, or to prevent flood conditions, upon which a tax is imposed by existing laws payable by the Commonwealth, shall hereafter be subject to an annual charge of forty cents per acre[,] plus eighty cents per acre as a supplement for the benefit of the county in which said lands are located, forty cents per acre plus eighty cents per acre as a supplement for the benefit of the schools in the respective school districts in which such lands are located, and forty cents per acre plus eighty cents per acre as a supplement for the benefit of the township where such lands are located, which charge shall be payable by the Commonwealth, subject to the availability of funds pursuant to section 2(b)(2). (b) Except as hereinafter provided, the annual charge payable by the Commonwealth on land acquired by the Government of the United States for forest reserves is to continue only until the receipts of money by treasurers and township supervisors of the said counties and school districts and townships in which national forest reserves are located, provided for in act of April twenty-seventh, one thousand nine hundred twenty-five, Pamphlet Laws, three hundred twenty-four, shall equal or exceed the amount paid by the Commonwealth in lieu of taxes. This subsection shall not apply to the annual charge per acre for the benefit of the county in which the land acquired by the Government of the United States for forest reserves is located for the years one thousand nine hundred fiftythree, one thousand nine hundred fifty-four, one thousand nine hundred fifty-five, one thousand nine hundred fifty-six, and this subsection shall not apply to two and one-half cents of the annual charge per acre for the benefit of the county in which the land acquired by the Government of the United States for forest reserves is located for any year thereafter. The charges for the benefit of the county for these years shall be paid by the Commonwealth. All charges payable by the Commonwealth under the provisions of this act shall be paid on or before the first day of September of each year.

Section 2. Section 2 of the act is amended to read:

- Section 2. (a) The Secretary of [Forests and Waters] Conservation and Natural Resources shall certify to the respective counties, school districts, and townships throughout the Commonwealth, in which such lands are located, the number of acres owned by the Commonwealth and the United States Government in each county, school district, or township, upon application of the treasurer or [road] township supervisors of any of the said counties, school districts, or townships, and the charge against the same; and shall furthermore certify to the State Treasurer the number of acres as aforesaid, and the charge against the same in favor of the respective counties, school districts and townships.
- (b) (1) The State Treasurer shall, upon requisition of the Secretary of [Forests and Waters] Conservation and Natural Resources, [and the warrant of the Auditor General,] pay to the several counties, school districts, and townships the amounts due the same from the Commonwealth, and derived under this act, upon due application therefor made by the treasurers or [road] township supervisors of the said counties, school districts and townships.
- (2) Eighty cents per acre of the charge imposed under section 1 shall be paid by the State Treasurer to the several counties, school districts and townships from the State Gaming Fund established and collected under 4 Pa.C.S. § 1403 (relating to establishment of State Gaming Fund and net slot machine revenue distribution) for each acre of land owned by the Department of Conservation and Natural Resources on behalf of the Commonwealth and for each acre of land owned by the Pennsylvania Game Commission and the Pennsylvania Fish and Boat Commission when funds are available in the State Gaming Fund.
- Section 3. This act shall take effect July 1, 2006, or immediately, whichever is later.

APPROVED—The 7th day of July, A.D. 2006.