

LEGISLATIVE REFERENCE BUREAU

AMENDMENTS TO SENATE BILL NO. 298

Sponsor:

Printer's No. 593

1 Amend Bill, page 2, by inserting between lines 24 and 25

2 (b.6) The owner of property subject to preferential
3 assessment may lease or devote land covered by the preferential
4 assessment to be used for small noncoal surface mining, as
5 provided for under the act of December 19, 1984 (P.L.1093,
6 No.219), known as the "Noncoal Surface Mining Conservation and
7 Reclamation Act."

8 (b.7) Roll-back taxes shall be imposed upon those portions
9 of land leased or devoted by the landowner for small noncoal
10 surface mining, and the fair market value of those portions of
11 the land shall be adjusted accordingly. Roll-back taxes on those
12 portions of the land shall not invalidate the preferential
13 assessment of the land which is not so leased or devoted, and
14 the land shall continue to be eligible for preferential
15 assessment if it continues to meet the requirements of section
16 3.