



Senate Finance Committee

Senator Patrick M. Browne
Chairman

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BILL SUMMARY

SENATE BILL 413, PN 460 (SENATOR BROWNE)

Summary:

This legislation amends Section 1902-B of the Second Class County Code to add assessment of sign and sign structures.

This legislation will prohibit counties from assessing signs or sign structures for real estate tax purposes as real property, regardless of whether the sign or sign structure has become affixed to the real estate.

This legislation is retroactive to assessments used for purposes of real property taxes levied and collected for fiscal periods of political subdivisions beginning on or after January 1, 2005.

Prior Legislation:

This legislation was introduced by Senator Browne as Senate Bill 1342 of the 2005-06 session.

This language was also amended into House Bill 2186 of the 2005-06 session, which was passed by the Senate on October 23, 2006 by a vote of 48 to 2.

Companion legislation was passed with respect to the County Code via the passage of House Bill 2185 of the 2005-06 session, which was signed into law as Act 142 of 2006 on November 9, 2006.