

**How do the 2016 changes in legislation (ACT 84 and 175 of 2016) affect Realty Transfer Tax?**

Veterans' organizations with a valid tax exemption under 501(c)(19) of the Internal Revenue Code of 1986, are now exempt from realty transfer tax. This change applies to documents to which a veterans organization is a party that are executed and delivered on or after September 11, 2016.

For documents executed and delivered after December 31, 2012, the following transfers are also now exempt from realty transfer tax:

- A transfer for an agricultural conservation easement to or from the commonwealth, a county, a local government unit or a conservancy under authority of the "Agricultural Area Security Law".
- A transfer of a conservation easement or preservation easement under the "Conservation of Preservation Easements Act".
- A transfer of a perpetual historical easement, a perpetual public trail easement or other perpetual public recreational use easement, a perpetual scenic preservation easement or a perpetual open-space preservation easement to or from the United States, the commonwealth, a county, a local government or conservancy.
- A transfer of real estate to or by a land bank as defined in 68 Pa. C.S. §2103.