

## SENATE AMENDMENTS TO SENATE BILL 1083

By COMMITTEE ON REVENUE

July 11

- 1       On page 1 of the printed bill, line 7, delete “under ORS”.
- 2       In line 8, delete “215.203”.
- 3       On page 2, delete lines 15 through 17.
- 4       In line 18, delete “(9)” and insert “(8)”.
- 5       Delete lines 22 and 23 and insert:
- 6       “(9) As used in this section, ‘farm use’ means the current employment of land for the primary
- 7       purpose of obtaining a profit in money by:
- 8       “(a) Raising, harvesting and selling crops;
- 9       “(b) Feeding, breeding, managing or selling livestock, poultry, fur-bearing animals or honeybees
- 10       or the produce thereof;
- 11       “(c) Dairying and selling dairy products;
- 12       “(d) On-site constructing and maintaining equipment and facilities used for the activities de-
- 13       scribed in this subsection;
- 14       “(e) Preparing, storing or disposing of, by marketing or otherwise, the products or by-products
- 15       raised for human or animal use on land described in this section; or
- 16       “(f) Except as provided in subsection (10) of this section, using land described in this section for
- 17       any other agricultural or horticultural use or animal husbandry or any combination of agricultural,
- 18       horticultural and animal husbandry use.
- 19       “(10) As used in this section, ‘farm use’ does not include:
- 20       “(a) The use of land subject to timber and forestland taxation under ORS chapter 321, except
- 21       land used exclusively for growing cultured Christmas trees or land described in ORS 321.267 (3) or
- 22       321.824 (3) (relating to land used to grow certain hardwood timber, including hybrid cottonwood);
- 23       “(b) Stabling or training equines, including but not limited to providing riding lessons, training
- 24       clinics and schooling shows;
- 25       “(c) Breeding, raising, kenneling or training greyhounds for racing; or
- 26       “(d) Propagating, cultivating, maintaining or harvesting aquatic species and bird and animal
- 27       species, if the propagating, cultivating, maintaining or harvesting requires allowance under rules
- 28       adopted by the State Fish and Wildlife Commission.
- 29       “(11) The definitions in ORS 308A.056 (4) apply to this section.
- 30       “**SECTION 3. Except as provided in section 2 (5) of this 2005 Act, section 2 of this 2005**
- 31       **Act applies to tax years beginning on or after January 1, 2006, and before January 1, 2010.**”.
- 32
-