6286 AMS RANK BOWN 004

**SB 6286** - S AMD **430**

By Senator Ranker

 On page 5, line 3, after "subsection.", delete everything from "land" through "resale." on line 5, and insert the following: "As used under this subsection (h) "commercial horticultural purposes" does not include the storage, care, or selling of plants purchased from other growers for resale. "Farm and agricultural land" does not include land used primarily to grow plants in containers if more than twenty percent of the land is covered by a permanent impervious surface such as asphalt or concrete; and does not include land less than five acres used primarily to grow plants in containers if more than fifty percent of the land is open to the general public for on-site retail sales.

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| --- | --- |
|  |  EFFECT:  Limits the tax treatment on commercial horticultural lands if more than twenty percent of the land is covered by a permanent impervious surface and ensures that for farms of five acres or less no more than fifty percent of the land may be open for on-site retail sales to the public. |

**--- END ---**