

**SB 6286** - S AMD 430

By Senator Ranker

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

11

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.

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