

SSB 6286 - S AMD 432

By Senators Ranker, Rivers

ADOPTED 02/17/2014

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.

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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.

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