

SB 6402-S2 - DIGEST

(AS OF SENATE 2ND READING 2/28/14)

Revises the following definitions for purposes of the business and occupation tax: (1) "Agricultural product" to include honey bee products; and

(2) "Farmer" to include the growing, raising, or producing of honey bee products for sale or the provision of bee pollination services by an eligible apiarist.