6286-S AMS RANK BOWN 005

**SSB 6286** - S AMD **432**

By Senators Ranker, Rivers

**ADOPTED 02/17/2014**

 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.

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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. |

**--- END ---**