

SENATE AMENDMENTS TO A-ENGROSSED HOUSE BILL 3125

By COMMITTEE ON FINANCE AND REVENUE

June 29

1 On page 1 of the printed A-engrossed bill, after line 10, insert:

2 “(b) ‘Bakery product’ has the meaning given that term in ORS 625.010.

3 “(c) ‘Dairy products’ has the meaning given that term in ORS 621.003.”.

4 In line 11, delete “(b)” and insert “(d)”.

5 In line 14, after “grains” insert “, bakery products, dairy products, eggs”.

6 Delete lines 16 and 17 and insert:

7 “(B) Does not include:

8 “(i) Persons engaged in the business of producing alcoholic beverages, marijuana or any product
9 that contains marijuana or a marijuana extract.

10 “(ii) A person engaged in the business of producing bakery products unless the person has been
11 issued a wholesale license by the State Department of Agriculture.”.

12 In line 18, delete “(c)” and insert “(e)”.

13 In line 20, delete “(d)” and insert “(f)”.

14 On page 2, line 2, after “grains” insert “, bakery products, dairy products, eggs”.

15 In line 4, after “grains” insert “, bakery products, dairy products, eggs”.

16 Delete lines 29 through 32 and insert:

17 “(5) Notwithstanding subsection (3) of this section, qualified machinery and equipment that is
18 used to process grains or bakery products may not be granted exemption under this section unless
19 the qualified machinery and equipment has a real market value of at least \$100,000 when placed in
20 service by the food processor.

21 “(6) Notwithstanding subsection (3) of this section, qualified machinery and equipment that is
22 used to process bakery products may not be granted exemption under this section if proceeds from
23 retail sales made at the processing site constitute more than 10 percent of all proceeds from sales
24 made at the processing site.”.

25 On page 4, delete lines 16 and 17 and insert:

26 “**SECTION 6. (1) The amendments to ORS 307.455 (1)(d)(B)(i) and 307.457 by sections 1 and
27 2 of this 2015 Act apply to property tax years beginning on or after July 1, 2015.**

28 “**(2) The amendments to ORS 307.455 by section 1 of this 2015 Act relating to grains,
29 bakery products, dairy products and eggs apply to property tax years beginning on or after
30 July 1, 2016.**”.

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