

Requested by Senator KNOPP

**PROPOSED AMENDMENTS TO  
SENATE BILL 596**

1 On page 1 of the printed bill, line 3, delete “308.250” and insert  
2 “307.397”.

3 Delete lines 5 through 31 and delete page 2 and insert:

4 **“SECTION 1.** ORS 307.397 is amended to read:

5 “307.397. (1) The following items of real property machinery and equip-  
6 ment or tangible personal property are exempt from ad valorem property  
7 taxation:

8 “(a) Frost control systems used in agricultural or horticultural activities  
9 carried on by the farmer;

10 “(b) Trellises used for hops, beans or fruit or for other agricultural or  
11 horticultural purposes;

12 “(c) Hop harvesting equipment, including but not limited to hop pickers;

13 “(d) Oyster racks, trays, stakes and other in-water structures used to raise  
14 bivalve mollusks; or

15 “(e) Equipment used for the fresh shell egg industry that is directly re-  
16 lated and reasonably necessary to produce, prepare, package and ship fresh  
17 shell eggs from the place of origin to market, whether bolted to the floor,  
18 wired or plumbed to interconnected equipment, including but not limited to  
19 grain bins, conveyors for transporting grain, grain grinding machinery, feed  
20 storage hoppers, cages, egg collection conveyors and equipment for washing,  
21 drying, candling, grading, packaging and shipping fresh shell eggs.

1       “(2) A real property building, structure or improvement is exempt from  
2 ad valorem property taxation if it:

3       “(a) Is used primarily to grow plants for agricultural or horticultural  
4 production;

5       “(b) Is covered with polyethylene, fiberglass, corrugated polycarbonate  
6 acrylic or any other transparent or translucent material designed primarily  
7 to allow passage of solar heat and light; and

8       “(c) Does not have a permanent heat source other than radiant heating  
9 provided by direct sunlight.

10       **“(3) Machinery and equipment used to compress and bale harvested  
11 straw, hay, grass or other plants, including, but not limited to, clover  
12 and alfalfa, for the purpose of storage or shipment is tangible personal  
13 property that is exempt from ad valorem property taxation.**

14       **“SECTION 2. The amendments to ORS 307.397 by section 1 of this  
15 2017 Act apply to property tax years beginning on or after July 1, 2017.**

16       **“SECTION 3. This 2017 Act takes effect on the 91st day after the  
17 date on which the 2017 regular session of the Seventy-ninth Legislative  
18 Assembly adjourns sine die.”.**

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