

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

---

Prepared by: Michael Graham  
Reviewed by: John Borden, Ken Rocco  
Date: 5/28/2019

---

**Measure Description:**

Provides that machinery and equipment used to compress and bale harvested straw, hay, grass or other plants for purpose of storage or shipment is exempt from ad valorem property taxation.

**Government Unit(s) Affected:**

Counties, Department of Revenue (DOR)

**Analysis:**

The proposed legislation has been determined to have

**MINIMAL EXPENDITURE IMPACT**

on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.