



Open Government Impact Statement

80th Oregon Legislative Assembly
2019 Regular Session

Measure: HB 2264

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/14/2019

SUMMARY

Exempts from property taxation property consisting of machinery, equipment, tools, implements or fixtures used primarily in agricultural or horticultural activities or animal husbandry, regardless of whether property is considered real property, and adds such property to definition of "tangible personal property." Adds farming tools and implements to tax-exempt personal property and adds preparing farm crops for shipping as tax-exempt use of personal property.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT