

HOUSE AMENDMENTS TO HOUSE BILL 4111

By COMMITTEE ON REVENUE

March 1

1 On page 1 of the printed bill, line 2, after “equipment;” insert “creating new provisions;”.

2 Delete lines 7 through 9 and insert:

3 “(a) Farm machinery and equipment used or held for use primarily in the preparation of land
4 or the planting, raising, cultivating, irrigating, harvesting or placing in storage of farm crops;”.

5 Delete lines 20 through 25 and insert:

6 “(2)(a) Items of property, including tools and machinery and equipment that are used or held for
7 use primarily in the construction, reconstruction, maintenance, repair, support or operation of farm
8 machinery, and equipment and other real or personal farm improvements that are used or held for
9 use primarily in animal husbandry, agricultural or horticultural activities, or any combination of
10 these activities, are exempt from ad valorem property taxation.”.

11 On page 2, after line 4, insert:

12 “(c) This subsection does not apply to land or buildings.

13 **“SECTION 2. The amendments to ORS 307.394 by section 1 of this 2024 Act apply to
14 property tax years beginning on or after July 1, 2025.”.**

15 In line 5, delete “2” and insert “3”.

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