

HB 4111-2
(LC 141)
2/12/24 (ASD/ps)

Requested by HOUSE COMMITTEE ON REVENUE (at the request of Representative Nancy Nathanson)

**PROPOSED AMENDMENTS TO
HOUSE BILL 4111**

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

3 Delete lines 7 through 9 and insert:

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

7 Delete lines 20 through 25 and insert:

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

15 On page 2, after line 4, insert:

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

17 **“SECTION 2. The amendments to ORS 307.394 by section 1 of this
18 2024 Act apply to property tax years beginning on or after July 1,
19 2025.”.**

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

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