

**SB 347 A STAFF MEASURE SUMMARY**  
**Senate Committee On Finance and Revenue**

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**Prepared By:** Chris Allanach, Legislative Revenue Officer

**Meeting Dates:** 5/12

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**WHAT THE MEASURE DOES:**

Removes farmland from special assessment program if the owner receives a civil penalty for or is found guilty of illegally growing marijuana. Makes exceptions if the owner reasonably lacked knowledge of the growing, notified law enforcement as soon as practicable upon learning about the growing, or acquired the land in an arm's length transaction between when the penalty was imposed or complaint made and the date the order or final judgment was issued. Sets disqualification date as January 1 of the earlier of the assessment year in which the penalty was imposed or the complaint was made. Applies to the portion of land under special assessment and requires the payment of additional taxes based on ten years. Defines terms. Applies to illegal conduct occurring on or after the effective date of this Act. Takes effect 91 days following sine die.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

The farmland specially assessment program enables landowners to reduce their property taxes if using the land for farming activities. Land is zoned as either Exclusive Farm Use (EFU) or Nonexclusive Farm Use (NonEFU). EFU land must be used primarily to make a profit by farming. If disqualified, additional taxes equal to the tax benefit received in prior years, up to ten years, may be imposed; if the land is in an urban growth boundary the time limit is five years. NonEFU land can qualify if used exclusively for farming. If disqualified, additional taxes equal to the tax benefit received in prior years, up to five years, may be imposed.