

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
83rd Oregon Legislative Assembly  
2025 Regular Session  
Legislative Revenue Office

Bill Number:	SB 347 - A
Revenue Area:	Property Taxes
Economist:	Chris Allanach
Date:	5.27.25

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

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**Measure Description:**

Removes farmland from the 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.

**Revenue Impact:**

Local governments could see an increase in revenue if property owners lose their special assessment due to the enforcement of this law. The amount of revenue impact depends on whether this provision is the cause for the loss of the special assessment and the location of any such affected landowners, as property tax rates vary across the state.

**Creates, Extends, or Expands Tax Expenditure:** Yes ☐ No ☒