



SB 347 A – Removes a tax break for those who rent land for illegal marijuana grows

House Revenue Committee – Jody Wiser – June 11, 2025

My name is Jody Wiser and I am representing Tax Fairness Oregon, a network of volunteers who advocate a rational and equitable tax code.

SB 347A removes, for 10 years, the special farmland property tax break for property used for illegal marijuana grows that have been prosecuted.

We have several concerns.

- 1) Illegal grows are not found solely on land assessed as farmland, yet that is the only type of land covered by the bill. As the third photo in this OPB story shows, these grows can be hidden in forests, wildlife habitat, or conservation land, as well as farmland. They could be on property owned by non-profit Kiwanis Clubs or church camps. The law should apply to any land with any special assessment or tax-free status.
- 2) The bill doesn't state how much of the owners' land would lose the special assessment. The owner may be leasing to a grower 20 acres that are part of an 80-acre tax lot. How much of the land would lose the special assessment? It seems these details should be attended to in the bill.
- 3) Testifiers said this would be a significant deterrent. Is it? What is the difference between the special assessment tax and a regular value tax? Surely assessors could give you a set of examples so you will know ~~how much~~ ten years of the increased tax would likely be. Would this be a deterrent? How much are landowners receiving in rent? Perhaps ask assessors to provide examples of properties that have been found to have illegal grows.

We hope you'll get more information to see if this will in fact be a real deterrent, and if so, amend the bill to both broaden the eligible land assessment categories and to specify how much of the property ~~that~~ would lose its special assessment, before moving this bill along.

We read the bills and follow the money