

Engrossed Senate Bill 2279 with anticipated House Amendments
Property Tax Exemption for
Agricultural Commodity Storage Structures

EXEMPT Agricultural Commodity Storage Structures under SB 2279 *

- Farmer Owns Ag Structure and stores their own Ag Commodities.
- Farmer Owns Ag Structure and stores Direct Relative's Ag Commodities.
- Farmer Owns Ag Structure and stores their own & Direct Relative's Ag Commodities.
- Farmer Owns Ag Structure and Leases to Direct Relative who stores their own Ag Commodities.
- Farmer Owns Ag Structure and Leases to Farmer No. 2 (not a Direct Relative) and Farmer No. 2 stores their own Ag Commodities.

Storage Structures that are NOT EXEMPT under SB 2279

- Farmer Owns Ag Structure and stores their own Ag Commodities in conjunction with or after processing that results in a value added physical or chemical change.
- Farmer Owns Ag Structure and a person who is not a Farmer and not a Direct Relative stores their own Ag Commodities.
- Farmer Owns Ag Structure and Leases to Non-Farmer who stores their own Ag Commodities.
- Farmer Owns Ag Structure and Leases to Non-Farmer even if Direct Relative of Farmer stores their own Ag Commodities.
- Non-Farmer Owns Ag Structure and stores their own Ag Commodities.
- Non-Farmer Owns Ag Structure and stores their Direct Relative's own Ag Commodities.

* These structures are not exempt under the existing exemption farm structures and improvements exemption because these storage structures are located on commercial property.