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**SB 161 Tax Exemption for Farm Use Land**  
**Ver. S Sectional Analysis**

**Section 1** – Adds language to AS 29.45.060(a) allowing structures on farmland used for farm operations to what may be assessed at the farmland use tax rate.

**Section 2** – Amends AS 29.45.060(f) to conform to the changes in Section 3 and changes the paperwork submission deadline from February 1 to April 15.

**Section 3** – Changes the qualifying definition of a farm in AS 29.45.060(g) to an operation that provides or would ordinarily realize \$1,000 in annual sales of farm products, files an IRS Schedule F, and produces food for human consumption or to feed livestock.

**Section 4** – Repeals AS 29.45.060(c) as the new definition of a farm in Section 3 includes farms that are temporarily not operating.

**Section 5** – Provides an immediate effective date.