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**SB 161 Tax Exemption for Farm Use Land**  
**Explanation of Changes Ver. S to Ver. R**

Adds a new Section 1 amending AS 29.45.050(t) and renumbers the other sections accordingly.

The new section amends the existing provision for municipalities to partially or fully exempt farm structures from local property taxes. It adds farmland to the allowed exemption, expands the exemption to include agricultural operations that are not producing food for humans or livestock, updates the financial qualifications for farms to participate, and expands the allowed uses of farm structures.