

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING A REQUIREMENT THAT A RESIDENCE BE INTEGRAL TO AN AGRICULTURAL OPERATION IN DETERMINING WHETHER TWO ACRES OR LESS ASSOCIATED WITH THE RESIDENCE SATISFIES THE DEFINITION OF AGRICULTURAL LAND FOR PROPERTY TAX PURPOSES.

Prime Sponsors: Representative Massey
Senator Steadman

JBC Analyst: Kevin Neimond
Phone: 303-866-2061
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Summary of Amendments Made to the Bill After the 02/16/11 Legislative Council Staff Fiscal Note Was Prepared (Amended by the Agriculture, Livestock, and Natural Resources Committee on 02/21/11)

The Agriculture, Livestock, and Natural Resources Committee Report struck and replaced the definition of "integral to an agricultural operation." The amendment does not impact the appropriation status of the bill.

JBC Staff Concurrence with Legislative Council Staff Fiscal Note

Concurs **Does Not Concur** **Updated Analysis**

Amendments/Appropriation Status

The bill neither requires nor contains an appropriation clause for FY 2011-12.

Bill Sponsor Amendments

Staff is not aware of any sponsor amendments to be offered.

Points to Consider

Starting in FY 2012-13, this bill will increase property tax revenue to local governments, thereby increasing the local share of funding for K-12 public education. As a result, state expenditures to fund K-12 public education could be reduced.