STATE OF NEW YORK

3084

2021-2022 Regular Sessions

IN ASSEMBLY

January 22, 2021

Introduced by M. of A. GUNTHER -- read once and referred to the Committee on Agriculture

AN ACT to amend the agriculture and markets law, in relation to land used in agricultural production

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The opening paragraph of subdivision 4 of section 301 of the agriculture and markets law, as amended by chapter 344 of the laws of 2012, is amended to read as follows:

"Land used in agricultural production" means not less than seven acres of land used as a single operation in the preceding two years for the production for sale of crops, livestock or livestock products of an average gross sales value of ten thousand dollars or more; or, not less than seven acres of land used in the preceding two years to support a commercial horse boarding operation or a commercial equine operation with annual gross receipts of ten thousand dollars or more. Land used in agricultural production shall not include land or portions thereof used for processing or retail merchandising of such crops, livestock or livestock products**, provided, however, that this exclusion shall not apply to field crops grown and consumed on a farm by animals on such farm**. Land used in agricultural production shall also include:

§ 2. This act shall take effect on the thirtieth day after it shall have become a law and shall apply to assessment rolls prepared on the basis of a taxable status date occurring on or after such date. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such effective date.

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD02940-01-1