## HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 1407 **DATE:** March 16, 2015

**Version:** As introduced

**Authors:** Hackbarth

**Subject:** Property taxation; defining wine produced by a farm winery as an agricultural

product

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H.F. 1407 defines wine produced by a farm winery as an agricultural product for property tax purposes. [Background: currently, land used to grow grapes for wine production is classified as agricultural, as are structures involved with the harvesting and storage of grapes. But structures used for processing the grapes into wine (fermentation) are classified as commercial-industrial. This bill would allow those structures to be classified as agricultural.]