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Since 1992, agricultural containment facilities used to store certain agricultural chemicals have been exempt from property taxes. Since that time, questions arose regarding what items and structures should be considered exempt. In 2015, the Department of Revenue issued guidance to clarify current law. Under that guidance, facilities without containment systems are taxable. Exempt property includes any structure or item that serves a containment function, such as a containment tank; cache bin; or a portion of a structure needed for containment, which could include part of a floor, wall, or roof. The guidance also clarified that the exemption applies to containment for both pesticides and wet and dry fertilizers and noted further that assessment practices had diverged, with respect to the exemption for secondary versus primary containment facilities. H.F. 1720 modifies the exemption so that it applies only to secondary structures used by licensed resellers to control liquid agricultural chemical spills from primary containers.