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By law, when exempt property is leased to a person who uses the property in connection with a for-profit activity, the property loses its exemption and the lessee becomes liable for the tax. Current law carves out some exemptions to the imposition of this tax. HF 2565 would add to these existing exemptions, by exempting property leased by a conservation organization to a person who conducts activities on the property that further the organization's objectives.