

On page 2, line 22, of the House Taxation bill, after "unit." delete "Section 2. That a NEW SECTION be added:"

On page 2, line 23, of the House Taxation bill, after "added:" delete "10-6-31. 10. "

On page 2, line 23, of the House Taxation bill, after "10-6-31.10. " delete "Land prevented from classification as agricultural--Criteria."

On page 2, line 24, of the House Taxation bill, after "agricultural--Criteria." delete "For tax purposes, land may not be classified as agricultural land and any agricultural land classification shall be removed if the land meets at least two of the following criteria:

- (1) A public utility hookup for water, sewer, and electricity has been stubbed to the land;
- (2) The land is given a zoning classification other than agricultural;
- (3) The land is less than ten acres and does not adjoin any other land under common ownership; or
- (4) The land is platted as a subdivision with three or more lots.

For purposes of this section, the term, subdivision, means the division of any tract or parcel of land into two or more lots, sites, or other division for the purpose, whether immediate or future, of sale or building development and includes re-subdivision. The term does not apply to the conveyance of a portion of any previously platted tract, parcel, lot, or site if the conveyance does not cause the tract, parcel, lot, or site from which the portion is severed to be in violation of any existing zoning ordinance or subdivision regulation applying to the tract, parcel, lot, or site."