



SPONSOR: Sen. Lawson & Rep. Dorsey Walker
Sens. Brown, Buckson, Gay, Hansen, Hocker, Hoffner,
Huxtable, Lockman, Mantzavinos, S. McBride, Paradee,
Pettyjohn, Pinkney, Poore, Richardson, Sokola, Sturgeon,
Townsend, Walsh, Wilson; Reps. Bush, Carson

DELAWARE STATE SENATE
152nd GENERAL ASSEMBLY

SENATE BILL NO. 63

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO FARMS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

1 Section 1. Amend § 8333, Title 9 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows:

3 § 8333. Criteria for agricultural, horticultural, or forestry land use [For application of section, see 83 Del. Laws, c.
4 384, §?3].

5 (a) Land is actively devoted to agricultural, horticultural, or forestry use when ~~all~~ at least one of the following
6 criteria ~~are~~ is met:

7 (1) The use results in \$1,000 or more of agricultural, horticultural, or forestry products being produced and
8 sold during the applicable year. For the purposes of this section, “applicable year” means the calendar year
9 immediately before the February 1 that an application is due under § 8334(3) of this title.

10 (2) The owner of the land filed a Schedule F (Profit or Loss from Farming) form with the United States
11 Department of Treasury, Internal Revenue Service, for the applicable year.

12 (b) In applying the criteria under this section, all contiguous parcels of land held by identical owners in identical
13 proportions of ownership and in identical legal form of title, are considered as a single unit.

SYNOPSIS

This bill updates the criteria for agriculture, horticulture, or forestry land use.

Author: Senator Lawson