

House _____ Amendment NO. _____

Offered By _____

1 AMEND Senate Substitute for Senate Bill No. 22, Page 26, Section 99.848, Line 59, by inserting
2 after all of said line the following:

3
4 "135.1610. 1. As used in this section, the following terms mean:

5 (1) "Eligible expenses", expenses incurred in the construction or development of
6 establishing an urban farm in a food desert;

7 (2) "Food desert", a census tract that has a poverty rate of at least twenty percent or a
8 median family income of less than eighty percent of the statewide average and where at least five
9 hundred people or thirty-three percent of the population is located at least one-quarter mile away
10 from a full-service grocery store in an urban area;

11 (3) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding
12 withholding tax imposed under sections 143.191 to 143.265;

13 (4) "Taxpayer", any individual, partnership, or corporation as described under section
14 143.441 or 143.471 that is subject to the tax imposed under chapter 143, excluding withholding tax
15 imposed under sections 143.191 to 143.265, or any charitable organization that is exempt from
16 federal income tax and whose Missouri unrelated business taxable income, if any, would be subject
17 to the state income tax imposed under chapter 143;

18 (5) "Urban area", an urban place as designated by the United States Census Bureau;

19 (6) "Urban farm", an agricultural plot or facility in an urban area that produces agricultural
20 products, as that term is defined in section 262.900. "Urban farm" shall include, but not be limited
21 to, community-run gardens.

22 2. For all tax years beginning on or after January 1, 2022, a taxpayer shall be allowed to
23 claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent of the
24 taxpayer's eligible expenses for establishing an urban farm in a food desert.

25 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state
26 tax liability in the tax year for which the credit is claimed, and the taxpayer shall not be allowed to
27 claim a tax credit under this section in excess of one thousand dollars for each urban farm.
28 However, any tax credit that cannot be claimed in the tax year the contribution is made may be
29 carried over to the next three succeeding tax years until the full credit is claimed.

30 4. The total amount of tax credits that may be authorized under this section shall not exceed
31 one hundred thousand dollars in any calendar year.

32 5. Tax credits issued under the provisions of this section shall not be sold, assigned, or
33 otherwise transferred.

34 6. The department of revenue and the department of agriculture may promulgate rules to
35 implement the provisions of this section. Any rule or portion of a rule, as that term is defined in
36 section 536.010, that is created under the authority delegated in this section shall become effective

Action Taken _____ Date _____

1 only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable,
2 section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested
3 with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to
4 disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking
5 authority and any rule proposed or adopted after August 28, 2021, shall be invalid and void.

6 7. Under section 23.253 of the Missouri sunset act:

7 (1) The program authorized under this section shall automatically sunset on December
8 thirty-first six years after the effective date of this section unless reauthorized by an act of the
9 general assembly;

10 (2) If such program is reauthorized, the program authorized under this section shall
11 automatically sunset on December thirty-first twelve years after the effective date of the
12 reauthorization of this section;

13 (3) This section shall terminate on September first of the calendar year immediately
14 following the calendar year in which the program authorized under this section is sunset; and

15 (4) Nothing in this subsection shall be construed to prevent a taxpayer from claiming a tax
16 credit properly issued before the program is sunset in a tax year after the program is sunset.

17 261.021. 1. As used in this section, the term "socially disadvantaged community" means an
18 area containing a group of individuals whose members have been subjected to racial or ethnic
19 prejudice because of the identity of such individuals as members of a group without regard to the
20 individual qualities of such individuals.

21 2. There is hereby created within the department of agriculture the "Socially Disadvantaged
22 Communities Outreach Program" to connect historically unserved and underserved urban
23 communities with access to healthy fresh food and knowledge and skills related to food production.

24 3. The outreach program shall:

25 (1) Provide financial assistance for people growing food in socially disadvantaged
26 communities through programs such as those authorized in section 135.1610;

27 (2) Encourage activities that support and promote urban agriculture in socially
28 disadvantaged communities;

29 (3) Provide educational and skills training related to food production in socially
30 disadvantaged communities; and

31 (4) Address food deserts in urban socially disadvantaged communities.

32 4. The department shall designate an employee to administer and monitor the socially
33 disadvantaged communities outreach program and to serve as a liaison to affected communities.
34 The duties of such employee shall include, but not be limited to:

35 (1) Providing leadership at the state level to encourage participation in programs to meet the
36 goals under subsections 2 and 3 of this section;

37 (2) Conducting workshops and other sessions that provide educational and skills training
38 related to food production to residents of socially disadvantaged communities; and

39 (3) Seeking grants, private donations, or other funding sources to support the socially
40 disadvantaged communities outreach program.

41 5. On or before December thirty-first of each year, the department shall submit a report to
42 the general assembly detailing the number of residents who received training under this section, the
43 number of tax credits issued under section 135.1610, and any recommendations for legislative
44 action to improve the program."; and

45
46 Further amend said bill by amending the title, enacting clause, and intersectional references
47 accordingly.