

HB 1919 -- URBAN FARMS

SPONSOR: Collins

This bill allows a taxpayer to claim a tax credit against the taxpayer's state tax liability in an amount equal to 50% of the taxpayer's eligible expenses for establishing an urban farm in a food desert, as defined by the bill.

The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability in the tax year for which the credit is claimed, the taxpayer shall not be allowed to claim a tax credit under this section in excess of \$5,000 for each urban farm. However, any tax credit that cannot be claimed in the tax year the contribution was made may be carried over to the next three succeeding tax years until the full credit is claimed.

The total amount of tax credits authorized shall not exceed \$100,000. These tax credits cannot be transferred, sold, or assigned. The program will sunset December 31, six years after the effective date.

The bill also requires the Department of Agriculture to establish the "Socially Disadvantaged Communities Outreach Program", an outreach program for historically unserved, underserved, or inappropriately served communities. The Program must provide financial assistance, encourage activities to support and promote urban agriculture, provided educational and skills training related to food production, address food deserts, recommend improvements and services to address concerns in these communities.

This bill is similar to HB 1570 (2022).