

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for  
2 Senate Bill No. 570, Page 38, Section 135.1300, Line 43, by inserting after all of said section and  
3 line the following:  
4

5 "135.1610. 1. As used in this section, the following terms mean:

6 (1) "Eligible expenses", expenses incurred in the construction or development of  
7 establishing or improving an urban farm in an urban area;

8 (2) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding  
9 withholding tax imposed under sections 143.191 to 143.265;

10 (3) "Taxpayer", any individual, partnership, or corporation as described under section  
11 143.441 or 143.471 that is subject to the tax imposed under chapter 143, excluding withholding tax  
12 imposed under sections 143.191 to 143.265, or any charitable organization that is exempt from  
13 federal income tax and whose Missouri unrelated business taxable income, if any, would be subject  
14 to the state income tax imposed under chapter 143;

15 (4) "Urban area", an urbanized area as defined by the United States Census Bureau;

16 (5) "Urban farm", an agricultural plot or facility in an urban area that produces agricultural  
17 products, solely for distribution to the public by sale or donation. "Urban farm" shall include  
18 community-run gardens. "Urban farm" shall not include personal farms or residential lots for  
19 personal use.

20 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability  
21 in an amount equal to fifty percent of the taxpayer's eligible expenses for establishing or improving  
22 an urban farm.

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

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

30 5. Tax credits issued under the provisions of this section shall not be transferred, sold, or  
31 assigned.

32 6. The Missouri agriculture and small business development authority may promulgate rules  
33 to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in  
34 section 536.010, that is created under the authority delegated in this section shall become effective  
35 only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable,  
36 section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to  
2 disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking  
3 authority and any rule proposed or adopted after August 28, 2020, shall be invalid and void.

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

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

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

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

13 (4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit properly  
14 issued before the program was sunset in a tax year after the program is sunset."; and

15  
16 Further amend said bill by amending the title, enacting clause, and intersectional references  
17 accordingly.