

SECOND REGULAR SESSION

# HOUSE BILL NO. 1919

## 101ST GENERAL ASSEMBLY

---

INTRODUCED BY REPRESENTATIVE COLLINS.

4418H.011

DANA RADEMAN MILLER, Chief Clerk

---

### AN ACT

To amend chapters 135 and 261, RSMo, by adding thereto two new sections relating to urban agriculture.

---

*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapters 135 and 261, RSMo, are amended by adding thereto two new sections, to be known as sections 135.1610 and 261.021, to read as follows:

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

- 2 (1) "Eligible expenses", expenses incurred in the construction or development of  
3 establishing an urban farm in a food desert;
- 4 (2) "Food desert", a census tract that has a poverty rate of at least twenty  
5 percent or a median family income of less than eighty percent of the statewide average  
6 and where at least five hundred people or thirty-three percent of the population is  
7 located at least a quarter mile away from a full-service grocery store in an urban area;
- 8 (3) "Tax credit", a credit against the tax otherwise due under chapter 143,  
9 excluding withholding tax imposed under sections 143.191 to 143.265;
- 10 (4) "Taxpayer", any individual, partnership, or corporation as described under  
11 section 143.441 or 143.471 that is subject to the tax imposed under chapter 143,  
12 excluding withholding tax imposed under sections 143.191 to 143.265, or any charitable  
13 organization that is exempt from federal income tax and whose Missouri unrelated  
14 business taxable income, if any, would be subject to the state income tax imposed under  
15 chapter 143;
- 16 (5) "Urban area", an urban place as designated by the United States Census  
17 Bureau;

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

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

21           **2. For all tax years beginning on or after January 1, 2023, a taxpayer shall be**  
22 **allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal**  
23 **to fifty percent of the taxpayer's eligible expenses for establishing an urban farm in a**  
24 **food desert.**

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

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

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

35           **6. The department of revenue and the department of agriculture may**  
36 **promulgate rules to implement the provisions of this section. Any rule or portion of**  
37 **a rule, as that term is defined in section 536.010, that is created under the authority**  
38 **delegated in this section shall become effective only if it complies with and is subject to**  
39 **all of the provisions of chapter 536 and, if applicable, section 536.028. This section and**  
40 **chapter 536 are nonseverable, and if any of the powers vested with the general assembly**  
41 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**  
42 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**  
43 **and any rule proposed or adopted after August 28, 2022, shall be invalid and void.**

44           **7. Under section 23.253 of the Missouri sunset act:**

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

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

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

54           **(4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit**  
55 **properly issued before the program is sunset in a tax year after the program is sunset.**

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

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

9           **3. The outreach program shall:**

10           **(1) Provide financial assistance for people growing food in socially**  
11 **disadvantaged communities through programs such as those authorized in section**  
12 **135.1610;**

13           **(2) Encourage activities that support and promote urban agriculture in socially**  
14 **disadvantaged communities;**

15           **(3) Provide educational and skills training related to food production in socially**  
16 **disadvantaged communities; and**

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

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

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

23           **(2) Conducting workshops and other sessions that provide educational and skills**  
24 **training related to food production to residents of socially disadvantaged communities;**  
25 **and**

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

28           **5. On or before December thirty-first of each year, the department shall submit a**  
29 **report to the general assembly detailing the number of residents who received training**  
30 **under this section, the number of tax credits issued under section 135.1610, and any**  
31 **recommendations for legislative action to improve the program.**

✓