

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ Of \_\_\_\_\_

Amend SS/SCS/House Bill No. 948, Page 15, Section 135.775, Line 87,

2 by inserting after all of said line the following:

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

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

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

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

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

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

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

31        3. The amount of the tax credit claimed shall not  
32 exceed the amount of the taxpayer's state tax liability in  
33 the tax year for which the credit is claimed, and the  
34 taxpayer shall not be allowed to claim a tax credit under  
35 this section in excess of five thousand dollars for each  
36 urban farm. However, any tax credit that cannot be claimed  
37 in the tax year the contribution was made may be carried  
38 over to the next three succeeding tax years until the full  
39 credit is claimed.

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

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

45        6. The Missouri agriculture and small business  
46 development authority may promulgate rules to implement the  
47 provisions of this section. Any rule or portion of a rule,  
48 as that term is defined in section 536.010, that is created  
49 under the authority delegated in this section shall become  
50 effective only if it complies with and is subject to all of  
51 the provisions of chapter 536 and, if applicable, section  
52 536.028. This section and chapter 536 are nonseverable, and  
53 if any of the powers vested with the general assembly  
54 pursuant to chapter 536 to review, to delay the effective  
55 date, or to disapprove and annul a rule are subsequently  
56 held unconstitutional, then the grant of rulemaking  
57 authority and any rule proposed or adopted after August 28,  
58 2021, shall be invalid and void.

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

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

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

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

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

76       Further amend the title and enacting clause accordingly.