

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Bill No. 451, Page 1, Section A, Line 2, by inserting after all of said section and
2 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 _____

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

7. Under section 23.253 of the Missouri sunset act:

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

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

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

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

135.1620. 1. As used in this section, the following terms mean:

(1) "Eligible expenses", expenses incurred in the reestablishment of a full-service grocery store within three miles of a formerly operational grocery store that has been permanently closed and that is located within a food desert;

(2) "Food desert", a census tract that has a poverty rate of at least twenty percent or a median family income of less than eighty percent of the statewide average and where at least five hundred people or thirty-three percent of the population is located at least a mile away from a full-service grocery store when in urban areas or at least ten miles away when in rural areas;

(3) "Full-service grocery store", a grocery store that provides a full complement of healthy fruits, vegetables, grains, meat, and dairy products along with household items. Fresh fruits and vegetables shall be available for sale in quantities that are substantially similar to industry standards for facilities of similar size;

(4) "Rural area", a town or community within the state that is not within a standard metropolitan statistical area and has six thousand or fewer inhabitants as determined by the last preceding federal decennial census or any unincorporated area not within a standard metropolitan statistical area;

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

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

(7) "Urban area", an urban place as designated by the United States Census Bureau.

2. For all tax years beginning on or after January 1, 2022, a taxpayer shall be allowed to claim a tax credit against the taxpayer's state income tax liability in an amount equal to fifty percent of the taxpayer's eligible expenses for reestablishing a full-service grocery store within three miles of a formerly operational grocery store that has been permanently closed and that is located within a food desert, after initial expenses of:

(1) One million dollars if the full-service grocery store is established in a county with a charter form of government, a county of the first classification, or a city not within a county; or

(2) Five hundred thousand dollars if the full-service grocery store is established in any other county.

3. 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, and such taxpayer shall not be allowed to claim a tax credit in excess of two million five hundred thousand dollars per tax year. 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.

4. The total amount of tax credits that may be authorized under this section shall not exceed twenty-five million dollars in any calendar year.

5. Tax credits issued under the provisions of this section may be transferred, sold, or assigned.

6. If the taxpayer fails to fully operate the reestablished full-service grocery store at the same location for at least five consecutive years, such taxpayer shall immediately submit payment to the state general revenue fund in an amount equal to the full value of the tax credit received, less twenty percent of the full value received for each full year in which the grocery store was fully operational at the same location.

7. The department of revenue and the department of economic development may promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2021, shall be invalid and void.

8. Under section 23.253 of the Missouri sunset act:

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

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

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

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

Further amend said bill and page, Section 208.245, Line 13, by inserting after all of said section and line the following:

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

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

3. The outreach program shall:

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

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

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

5 (4) Address food deserts in urban socially disadvantaged communities through programs
6 such as those authorized in section 135.1620.

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

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

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

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

16 5. On or before December thirty-first of each year, the department shall submit a report to
17 the general assembly detailing the number of residents who received training under this section, the
18 number of tax credits issued under sections 135.1610 and 135.1620, and any recommendations for
19 legislative action to improve the program."; and

20
21 Further amend said bill by amending the title, enacting clause, and intersectional references
22 accordingly.