

16.79 Criteria for participation in beginning farmer tax credit program.

A beginning farmer qualifies to participate in the beginning farmer tax credit program as provided in [this subchapter](#) by meeting all of the following criteria:

1. Is a resident of the state. If the beginning farmer is a partnership, all partners must be residents of the state. If a beginning farmer is a family farm corporation, all shareholders must be residents of the state. If the beginning farmer is a family farm limited liability company, all members must be residents of the state.
2. Has sufficient education, training, or experience in farming. If the beginning farmer is a partnership, each partner who is not a minor must have sufficient education, training, or experience in farming. If the beginning farmer is a family farm corporation, each shareholder who is not a minor must have sufficient education, training, or experience in farming. If the beginning farmer is a family farm limited liability company, each member who is not a minor must have sufficient education, training, or experience in farming.
3. Has access to adequate working capital and production items.
4. Will materially and substantially participate in farming. If the beginning farmer is a partnership, family farm corporation, or family farm limited liability company, each partner, shareholder, or member who is not a minor must materially and substantially participate in farming.
5. Is not responsible for managing or maintaining agricultural land and other agricultural assets that are greater than necessary to adequately support a beginning farmer as determined by the authority according to rules which shall be adopted by the authority.

2014 Acts, ch 1080, §59, 78

For future repeal of this section effective January 1, 2018, see 2014 Acts, ch 1080, §120, 125

Section takes effect January 1, 2015; 2014 Acts, ch 1080, §78

NEW section