

**16.77 Definitions.**

As used in [this subpart](#), unless the context otherwise requires:

1. “*Agricultural development board*” means the agricultural development board created in [section 16.2C](#).
2. “*Agricultural lease agreement*” or “*agreement*” means an agreement for the transfer of agricultural assets from an eligible taxpayer to a qualified beginning farmer as provided in [section 16.79A](#).
3. “*Department*” means the department of revenue.
4. “*Eligible taxpayer*” means a taxpayer who may participate in the beginning farmer tax credit program, including by meeting all the criteria as provided in [section 16.79](#).
5. “*Program*” means the beginning farmer tax credit program created pursuant to [section 16.78](#).
6. “*Qualified beginning farmer*” means a beginning farmer as defined in [section 16.58](#) who meets the requirements to participate in a beginning farmer tax credit program as provided in [section 16.79](#).
7. “*Tax credit*” means the beginning farmer tax credit allowed under [section 16.82](#).  
[2019 Acts, ch 161, §6, 18, 19; 2021 Acts, ch 177, §59, 67](#)  
Section applies retroactively to January 1, 2019, for tax years beginning on or after that date; 2019 Acts, ch 161, §19  
2021 amendment to subsection 2 effective January 1, 2022; 2021 Acts, ch 177, §67  
Subsection 2 amended