

House File 694

H-1229

1 Amend House File 694 as follows:

2 1. Page 2, after line 18 by inserting:

3 <Sec. \_\_\_\_ . Section 16.82, subsection 3, paragraph a, Code  
4 2021, is amended to read as follows:

5 a. (1) In the case of an agreement on a fixed basis, in  
6 which an eligible taxpayer receives a fixed cash rent payment,  
7 the amount of the tax credit equals five percent of the amount  
8 of the fixed cash rent payment for each year.

9 (2) Notwithstanding subparagraph (1), for specialty crop  
10 acres the amount equals ten percent of the amount of fixed  
11 cash rent attributable to those acres for each year. In order  
12 to qualify as a specialty crop acre, an acre cannot be used  
13 to produce a commodity other than fruit, vegetables, tree  
14 nuts, dried fruits, or horticulture or nursery crops, that may  
15 be consumed by humans in an unprocessed state. Nothing in  
16 this subparagraph restricts an otherwise qualifying acre from  
17 including an actively managed pollinator habitat.>

18 2. By renumbering as necessary.

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WOLFE of Clinton