

**16.78 Beginning farmer tax credit program — establishment and administration.**

1. A beginning farmer tax credit program is established under the control of the authority.
2. The authority and the department shall cooperate in administering the program. The department shall have all rulemaking powers necessary to administer its responsibilities under [this subpart](#) as it does under [chapter 422](#).
3. To every extent practicable, the authority shall administer the program in a manner that encourages participation by eligible taxpayers and qualifying beginning farmers for the primary purposes of providing beginning farmers access to farmland and enhancing the stability of the beginning farmer's farming business.
4. The authority and the department shall each adopt rules in accordance with [chapter 17A](#) as necessary for the administration of their respective responsibilities under [this subpart](#). The eligibility requirements for taxpayers and the qualifications for beginning farmers as provided in the rules shall not be more stringent than provided in [this subpart](#).
5. The authority shall provide for the preparation or revision and publication or distribution of forms necessary to administer their responsibilities under [this subpart](#).

[2019 Acts, ch 161, §7, 18, 19](#)

Referred to in [§16.77](#), [16.79A](#), [16.82](#)

Section applies retroactively to January 1, 2019, for tax years beginning on or after that date; 2019 Acts, ch 161, §19