



Rep. Sonya M. Harper

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10400HB3066ham001

LRB104 05880 HLH 23501 a

1 AMENDMENT TO HOUSE BILL 3066

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 3066 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by  
5 adding Section 235 as follows:

6 (35 ILCS 5/235 new)

7 Sec. 235. Distressed farmer credit.

8 (a) For taxable years beginning on or after January 1,  
9 2027, each taxpayer who is a distressed farmer and who incurs  
10 qualified farming expenses during the taxable year is entitled  
11 to a credit against the tax imposed by subsections (a) and (b)  
12 of Section 201 in an amount equal to 100% of those qualified  
13 farming expenses, not to exceed \$50,000 per taxpayer in any  
14 taxable year.

15 (b) In no event shall a credit under this Section reduce a  
16 taxpayer's liability to less than zero. If the amount of

1 credit exceeds the tax liability for the year, the excess may  
2 be carried forward and applied to the tax liability for the 5  
3 taxable years following the excess credit year. The tax credit  
4 shall be applied to the earliest year for which there is a tax  
5 liability. If there are credits for more than one year that are  
6 available to offset liability, the earlier credit shall be  
7 applied first.

8 (c) As used in this Section:

9 "Distressed farmer" means (i) a person who leases and is  
10 principally responsible for farming up to 75 acres of  
11 agricultural land that is located in the State and that  
12 generates less than \$500,000 per year in gross revenue or (ii)  
13 a person who has been denied a Farm Service Agency number  
14 despite 5 or more years of farming.

15 "Grocery store" means a business that is authorized by the  
16 Department of Human Services to participate in the special  
17 supplemental nutrition program for Women, Infants, and  
18 Children and is primarily engaged in retailing a general line  
19 of food, such as canned and frozen foods; fresh fruits and  
20 vegetables; and fresh and prepared meats, fish, and poultry.

21 "Qualified farming expense" means an expense related to:

22 (1) repairing tractors, trailers, and other vehicles;

23 (2) purchasing, repairing, or constructing greenhouses  
24 and other covers for agricultural products;

25 (3) purchasing tractors with tillers and other  
26 attachments; and

1           (4) planting or harvesting food that will be delivered  
2           to an underserved community.

3           "Underserved community" means a census tract in the State  
4           in which:

5           (1) at least one of the following conditions applies:

6           (A) 20% or more of the households are at or below  
7           the federal poverty level, according to the poverty  
8           guidelines updated periodically in the Federal  
9           Register by the U.S. Department of Health and Human  
10           Services under the authority of 42 U.S.C. 9902(2); or

11           (B) the median family income is at or below 80% of  
12           the area median family income, as reported in the most  
13           recent American Community Survey (ACS) published by  
14           the United States Bureau of the Census; and

15           (2) in the case of a census tract located in a  
16           Metropolitan Statistical Area, at least 33% of the census  
17           tract's population lives more than one mile from a grocery  
18           store or, in the case of a census tract located outside of  
19           a Metropolitan Statistical Area, at least 33% of the  
20           census tract's population lives more than 10 miles from a  
21           grocery store."