



General Assembly

January Session, 2021

**Proposed Bill No. 741**

LCO No. 2071



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. COHEN, 12th Dist.

**AN ACT EXTENDING FARMER TAX EXEMPTION PERMITS GRANTED TO CERTAIN START-UP FARMERS NEGATIVELY IMPACTED BY THE COVID-19 PANDEMIC.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That the Department of Revenue Services be required to extend a
- 2 farmer tax exemption permit granted in the 2020 or 2021 calendar year
- 3 to a start-up farmer who began engaging in agricultural production as
- 4 a trade or business in either of said years and who was impacted
- 5 negatively economically by the COVID-19 pandemic. Such extension
- 6 shall include the time period to show proof of profitability required to
- 7 maintain such permit.

**Statement of Purpose:**

To require the Department of Revenue Services to extend a farmer tax exemption permit granted to certain start-up farmers and the time period to show proof of profitability.