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March 24, 2021

Representative Paul Marquart, Chair  
Taxes Committee  
Minnesota House of Representatives  
100 Rev. Dr. Martin Luther King, Jr. Blvd.  
Saint Paul, Minnesota 55155

**RE: House File 1456**

Dear Representative Marquart and Committee Members:

The Land Stewardship Project (LSP) supports the passage House File 1456 as amended with the A1 amendment. Supporting beginning farmers getting established in farming is a major part of the work of our organization, and deserves to be a high priority for the state of Minnesota as well. Having more, rather than fewer, farmers is a critical step to creating a resilient, just, diverse, healthy food system from which we can all benefit.

The Beginning Farmer Tax Credit is one tool through which our state currently invests in supporting beginning farmers. LSP advocated for the original creation of this tax credit and since then has advocated for changes to ensure that support is prioritized for those beginning farmers who need it most. Thus, we are particularly pleased to support the provision in HF1456 that increases the tax credit rate available for sale of land or agricultural assets to socially disadvantaged farmers. Due to the impacts of centuries of structural racism and the theft and loss of land from their communities, beginning farmers who are Black, Indigenous, or people of color, and/or who are immigrants or refugees face the greatest barriers to being able to start farms. This bill is a small step towards addressing those injustices, one of many more that are needed.

We are also happy to support the provision allowing for five percent of the funds allocated for this credit to be used by the Rural Finance Authority for administration of the Beginning Farmer Tax Credit and to develop an online application. This is a sensible investment, as making it easier for farmers and landowners to apply will increase the effectiveness of this program.

Sincerely,

Johanna Rupprecht  
Organizer, Policy Department