

1 **2022 NYSAC Legislative Conference**
2 **Standing Committee on Agriculture & Rural Affairs**
3 **Resolution #2**

4 **Resolution in Support of New and Expanded Tax Credits to Support Food**
5 **Production**

6 **WHEREAS**, the agriculture industry remains a top contributor to the New York State
7 economy, providing critical jobs, revenues and food for our state and beyond; and

8 **WHEREAS**, the agricultural sector, farms and related food systems are major
9 economic engines in New York State; and

10 **WHEREAS**, farm labor is among the fastest-growing costs of agricultural production
11 in New York; and

12 **WHEREAS**, to help farms meet the challenges of rising labor costs and labor
13 shortages, Governor Hochul has proposed new and expanded tax credits to promote
14 farm workforce retention; and

15 **WHEREAS**, under the Farm Workforce Retention Tax Credit, farm owners and
16 employers are currently eligible to receive a refundable tax credit of a fixed dollar
17 amount per eligible farm employee through 2024; and

18 **WHEREAS**, the proposed budget includes provisions to double the yearly fixed dollar
19 amount per eligible employee to \$1,200 and extend the credit through 2025; and

20 **WHEREAS**, the SFY 2023 Executive Budget proposal provides for the creation of a
21 refundable tax credit on overtime hours for any size farm to offset increasing costs to
22 farmers associated with the Farm Worker Wage Board's decision to lower the overtime
23 threshold from 60 hours to 40 hours; and

24 **WHEREAS**, the SFY 2023 Executive Budget proposal increases the Investment Tax
25 Credit from four or five percent to 20 percent, allowing farmers to purchase new
26 equipment that could further automate their farms in response to the declining
27 agriculture workforce.

28 **NOW, THEREFORE, BE IT RESOLVED**, the New York State Association of
29 Counties (NYSAC) calls upon members of the State Assembly and Senate to ensure these
30 provisions are included in the final enacted budget; and

31 **BE IT FURTHER RESOLVED**, that copies of this resolution be sent to the counties
32 of New York State encouraging member counties to enact similar resolutions; and

1 **BE IT FURTHER RESOLVED**, that NYSAC shall forward copies of this resolution to
2 Governor Kathy Hochul, the New York State Legislature, the Commissioner of
3 Agriculture and Markets, and all others deemed necessary and proper.