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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. **2254**

02/27/2023 Authored by Hansen, R.,  
The bill was read for the first time and referred to the Committee on Agriculture Finance and Policy

1.1 A bill for an act  
1.2 relating to agriculture; adding an additional qualifying expenditure to the livestock  
1.3 investment grant program; amending Minnesota Statutes 2022, section 17.118,  
1.4 subdivision 2.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2022, section 17.118, subdivision 2, is amended to read:

1.7 Subd. 2. **Definitions.** (a) For the purposes of this section, the terms defined in this  
1.8 subdivision have the meanings given them.

1.9 (b) "Livestock" means beef cattle, dairy cattle, swine, poultry, goats, mules, farmed  
1.10 Cervidae, Ratitae, bison, sheep, horses, and llamas.

1.11 (c) "Qualifying expenditures" means the amount spent for:

1.12 (1) the acquisition, construction, or improvement of buildings or facilities for the  
1.13 production of livestock or livestock products;

1.14 (2) the development of pasture for use by livestock including, but not limited to, the  
1.15 acquisition, development, or improvement of:

1.16 (i) lanes used by livestock that connect pastures to a central location;

1.17 (ii) watering systems for livestock on pasture including water lines, booster pumps, and  
1.18 well installations;

1.19 (iii) livestock stream crossing stabilization; and

1.20 (iv) fences; or

- 2.1 (3) the acquisition of equipment for livestock housing, confinement, feeding, and waste  
2.2 management including, but not limited to, the following:
- 2.3 (i) freestall barns;
  - 2.4 (ii) watering facilities;
  - 2.5 (iii) feed storage and handling equipment;
  - 2.6 (iv) milking parlors;
  - 2.7 (v) robotic equipment;
  - 2.8 (vi) scales;
  - 2.9 (vii) milk storage and cooling facilities;
  - 2.10 (viii) bulk tanks;
  - 2.11 (ix) computer hardware and software and associated equipment used to monitor the  
2.12 productivity and feeding of livestock;
  - 2.13 (x) manure pumping and storage facilities;
  - 2.14 (xi) swine farrowing facilities;
  - 2.15 (xii) swine and cattle finishing barns;
  - 2.16 (xiii) calving facilities;
  - 2.17 (xiv) digesters;
  - 2.18 (xv) equipment used to produce energy;
  - 2.19 (xvi) on-farm processing facilities equipment;
  - 2.20 (xvii) fences, including but not limited to farmed Cervidae perimeter fences required  
2.21 under section 35.155, subdivision 4; ~~and~~
  - 2.22 (xviii) livestock pens and corrals and sorting, restraining, and loading chutes; and
  - 2.23 (xix) crate-free group swine housing facilities.

2.24 Except for qualifying pasture development expenditures under clause (2), qualifying  
2.25 expenditures only include amounts that are allowed to be capitalized and deducted under  
2.26 either section 167 or 179 of the Internal Revenue Code in computing federal taxable income.  
2.27 Qualifying expenditures do not include an amount paid to refinance existing debt.