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**Ways and Means Committee
H.B. 95 (Manchester, Lightbody)
Tadd Nicholson, Ohio Corn & Wheat Growers Association
December 7, 2021**

Chairman Blessing, Vice Chair Roegner, Ranking Member Williams, and members of the Ohio Senate Ways and Means Committee, on behalf of the Ohio Corn & Wheat Growers Association (OCWGA) and Ohio's more than 30,000 grain producers, thank you for the opportunity to present testimony in support of House Bill 95, allowing tax credits for new and beginning farmers.

Grain producers across the buckeye state understand the importance of thoughtful, structured transition planning. Our association supports efforts which will encourage new farmers to assume ownership roles, fully equipped to handle the complexities of managing a small business in a truly unique industry. In addition to proving the agronomic bona fides of a particular grower, this tax credit lays the foundation for critically important skills such as financial planning that will provide qualified growers the tools to remain economically sustainable as they embark on their career. A temporary, limited tax credit linked to such requirements is a commonsense solution to allow the incoming generation of agricultural producers to launch their businesses on firm footing.

In the near term, this proposal offers a tangible benefit to current growers who are seeking qualified candidates to whom they can transition assets and operational control. Those current growers have invested decades of effort and accumulated capital in improving on farm best management practices, modernizing equipment, and navigating the complexities of farm financial management. By authorizing the Ohio Department of Agriculture to act in a certifying capacity, current growers can have a level of assurance that their lifetime of labor will be continued by those capable of continuing in good stewardship.

The OCWGA appreciates Representative Manchester's efforts on this important issue and thanks you for the opportunity to testify on H.B. 95. We ask the members of the committee to support this bill.

