

THE ONE BIG BEAUTIFUL BILL DELIVER HISTORIC WINS FOR AMERICA'S FARMERS AND RURAL COMMUNITIES

Agriculture Title Provisions:

- The Agriculture Title in the Big Beautiful Bill Act provides the largest investment in American Farmers in at least a generation.
- The farm safety net provisions provide investments for programs in Title I (Commodities) of the farm bill as well as Title XI (Crop Insurance), including:
 - A \$56 billion investment in various Title I provisions
 - Beginning with crop year 2025, reference prices increase ranging from 10% to 20% and enhances the Agriculture Risk Coverage program to help producers manage higher production costs.
 - Increases Marketing Assistance Loan rates.
 - Provides for the addition of 30 million new base acres, so all row crop producers will have access to Title I programs.
 - Improves standing livestock disaster programs so that losses caused by federally protected species are fully covered, provides indemnities for the value of unborn livestock killed in disasters, and increases assistance for forage losses during drought.
 - Improves the Dairy Margin Programs by updating production history and raising Tier I coverage from 5 to 6 million pounds.
 - Modernizes and enhances sugar policy.
 - A \$6 billion investment in Title XI crop insurance
 - Makes higher levels of coverage more affordable through increased premium support and enhancements to area-wide plans.
 - Modernizes funding for the public-private delivery system.
 - Increases funding for oversight and compliance within the crop insurance system.
 - Establishes a pilot program for poultry insurance.
- Conservation programs in Title II of the Farm Bill see a historic increase in baseline funding by rescinding IRA funds and investing in popular, locally led conservation programs. Total funding for EQIP, CSP, ACEP, and RCPP increase 54% in total by 2031.

- Funding for the Market Access Program and Foreign Market Development program are both doubled to support export growth for agricultural commodities and to ultimately return to an agricultural trade surplus.
- Provides additional investment in the Specialty Crop Research Initiative and Specialty Crop Block Grants that will support a growing and thriving specialty crop industry.
- Provides \$125 million per year, the first mandatory funding in history, for the Agriculture Research Facilities Act, assuring that American agricultural universities have the infrastructure required to lead the world in agricultural science, technology and innovation.
- Provides \$1.5 billion over the next decade in livestock biosecurity supporting more large animal veterinarians, USDA laboratories, vaccination development, APHIS, and assistance for farmers impacted by animal diseases.
- Funds the “orphan programs” which include the Wool Trust Fund, the Pima Cotton Trust Fund, funds to combat citrus greening, and other key initiatives.

TAX PROVISIONS FOR AMERICA'S PRODUCERS

Immediate Tax Relief to Farmers, Ranchers, & Small Businesses in Rural America:

- **Permanent enhanced Death Tax Relief.**
 - Prevents the Death Tax from hitting over 2 million family-owned farms who would otherwise see their limitation cut in half. Ensures that family-owned farms and ranches can be passed down to the next generation.
- **Permanent Small Business Deduction.**
 - 98% of farms in the U.S. are pass-throughs. BBB prevents the Small Business Deduction from ever expiring and increases to 23%.
- **Extended 100% Immediate Expensing.**
 - Ensures farmers can expense today the tools that secure tomorrow's harvests.
- **Permanent Doubled Small Business Expensing.**
 - Increases section 179 Small Business Expensing threshold to \$2.5M. Agricultural industry utilizes one-fifth of all Small Business Expensing deductions across the American economy.
- **Immediate Expensing for NEW manufacturing/production structures in America.**
 - Enhances cost recovery for new agricultural and farm investments in Rural America.
- **Renews Opportunity Zone (OZ) program to better target Rural America.**
 - Provides new OZ incentives to drive investments to rural and underserved areas.

Puts Fly Over States First:

- **Makes lower tax rates and brackets, doubled Guaranteed Standard Deduction, and Child Tax Credit from the 2017 Trump Tax Cuts permanent:**
 - Making these provisions permanent stops the \$1,700 tax hike on American families.
 - Further increases the Standard Deduction and Child Tax Credit for the Trump Presidency.
- **Protects Rural America's ability to help deliver fuels for America:**
 - Ensures American farmers are not crowded out by Chinese cooking oil and other foreign imports in liquid fuel production markets.
- **Lowers the cost of borrowing for America's farmers:**
 - Reduces the tax burden on interest income for loans secured by real property for agricultural production.
- **Raises the 1099-MISC threshold from \$600 to \$2,000:**
 - Lowers the administrative burden for small farmers and ranchers employing temporary and seasonal workers.

Extending Trump's Tax Cuts Will Make Rural America Great Again After Neglect Under Joe Biden:

- Following the enactment of the 2017 Trump Tax Cuts, small- and medium-sized family farms saw their **effective tax rates decrease by up to 6%**.
- Should the **rates and brackets** from the Trump Tax Cuts **expire**, farm households would see their **tax liabilities increase by nearly 12%**.
- If the 199A Small Business Deduction is allowed to expire, family farms utilizing the deduction will see their **tax bill increase by \$2,500**.
- The average Child Tax Credit (CTC) claimed by farm households is \$3,770. If the CTC expansion **expires**, that average would **decrease by 64% to \$1,331**.