

1 HB107  
2 196947-2  
3 By Representatives Brown (C) and Simpson  
4 RFD: Ways and Means Education  
5 First Read: 05-MAR-19



1 (b) The person applying for the permit shall sign a  
2 statement under oath that he or she is engaged on a regular  
3 basis in the recreational growing and harvesting of oysters in  
4 the waters adjacent to his or her primary residence and that  
5 he or she purchases seed oyster or spats from a commercial  
6 grower based in this state or from a state college or  
7 university or a state agency. The application shall include an  
8 email address or telephone number and a mailing address where  
9 the permittee may be contacted by the Department of Public  
10 Health to receive public health notices when the consumption  
11 of oysters would be a public health risk.

12 (c) The permit shall be issued without costs to the  
13 applicant. Only one permit may be issued for any one location.  
14 The permit shall be valid for one year, but may be renewed  
15 upon the filing of a new statement each year that the  
16 permittee is continuing to engage in recreational growing and  
17 harvesting of oysters.

18 In order to purchase seed oysters or spats for  
19 recreational use, a participant shall present a permit issued  
20 pursuant to this section.

21 ~~(d) The holder of the permit shall be entitled to an~~  
22 ~~income tax credit of two hundred dollars (\$200) one hundred~~  
23 ~~twenty-five dollars (\$125) on his or her individual income tax~~  
24 ~~return for each tax year the permittee participates in the~~  
25 ~~program.~~

26 ~~(e)~~ (d) In addition to the holders of permits as  
27 provided in subsection (a), any participant in an oyster

1 program authorized by a state agency, state college or  
2 university, a county, or a municipality shall be entitled to  
3 the income tax credit authorized in subsection (d) if the  
4 taxpayer submits a sworn statement that the taxpayer is  
5 participating in the authorized oyster program.

6 ~~(e)~~ ~~(f)~~ (e) The Department of Public Health may  
7 adopt rules to administer this section.

8 Section 2. (a) For tax periods beginning on or after  
9 January 1, 2020, the holder of the permit, issued pursuant to  
10 Section 1 of this act, shall be entitled to an income tax  
11 credit of one hundred twenty-five dollars (\$125) on his or her  
12 individual income tax return for each tax year the permittee  
13 participates in the program.

14 (b) The Department of Revenue may adopt rules to  
15 administer this section.

16 Section 3. This act shall become effective on the  
17 first day of the third month following its passage and  
18 approval by the Governor, or its otherwise becoming law.

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House of Representatives

Read for the first time and re-  
ferred to the House of Representa-  
tives committee on Ways and Means  
Education..... 05-MAR-19

Read for the second time and placed  
on the calendar 2 amendments ..... 02-MAY-19

Read for the third time and passed  
as amended..... 14-MAY-19

Yeas 99, Nays 0, Abstains 1

Jeff Woodard  
Clerk