

118TH CONGRESS  
1ST SESSION

# H. R. 3543

To amend the Agriculture Improvement Act of 2018 with respect to micro-grants for food security.

---

## IN THE HOUSE OF REPRESENTATIVES

MAY 18, 2023

Ms. TOKUDA (for herself, Ms. PLASKETT, Mr. MOYLAN, Mr. SABLAN, and Mrs. RADEWAGEN) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Agriculture, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

---

## A BILL

To amend the Agriculture Improvement Act of 2018 with respect to micro-grants for food security.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Grow Your Own Food  
5 Act”.

6 **SEC. 2. MICRO-GRANTS FOR FOOD SECURITY.**

7 (a) IN GENERAL.—Section 4206 of the Agriculture  
8 Improvement Act of 2018 (7 U.S.C. 7518) is amended—

1           (1) in subsection (d)(3), in the matter pre-  
2           ceding subparagraph (A), by striking “3 percent”  
3           and inserting “6 percent”;

4           (2) in subsection (e)(1)(A)—

5                 (A) in clause (i), by striking “\$5,000” and  
6                 inserting “\$10,000”; and

7                 (B) in clause (ii), by striking “\$10,000”  
8                 and inserting “\$15,000”; and

9           (3) in subsection (g)(1), by striking “fiscal year  
10           2019 and” inserting “each of fiscal years 2019  
11           through 2023, and \$30,000,000 for”.

12           (b) EXCLUSION FROM GROSS INCOME.—

13                 (1) IN GENERAL.—Part III of subchapter B of  
14                 chapter 1 of the Internal Revenue Code of 1986 is  
15                 amended by inserting after section 139I the fol-  
16                 lowing new section:

17           **“SEC. 139J. MICRO-GRANTS FOR FOOD SECURITY.**

18                 “(a) IN GENERAL.—In the case of any eligible entity  
19                 (as defined in section 4206 of the Agricultural Improve-  
20                 ment Act of 2018 (7 U.S.C. 7518)), gross income shall  
21                 not include the amount of any subgrant received under  
22                 such section.

23                 “(b) DEDUCTIONS, ETC., ALLOWED.—No deduction  
24                 shall be denied, no tax attribute shall be reduced, and no

1 basis increase shall be denied, by reason of the exclusion  
2 from gross income provided by subsection (a).”.

3           (2) CLERICAL AMENDMENT.—The table of sec-  
4 tions for part III of subchapter B of chapter 1 of  
5 the Internal Revenue Code of 1986 is amended by  
6 inserting after the item relating to section 139I the  
7 following new item:

“Sec. 139J. Micro-grants for food security.”.

8           (3) EFFECTIVE DATE.—The amendments made  
9 by this section shall apply to taxable years ending  
10 after the date of the enactment of this Act.

○