

## HR 4854

### FAIR Meat Packing Act

**Congress:** 117 (2021–2023, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 29, 2021

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 29, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/house-bill/4854>

### Sponsor

**Name:** Rep. Smith, Jason [R-MO-8]

**Party:** Republican • **State:** MO • **Chamber:** House

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Johnson, Dusty [R-SD-At Large]	R · SD		Jul 29, 2021

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 29, 2021

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

## Feed America by Incentivizing Rural Meat Packing Act or the FAIR Meat Packing Act

This bill allows an investment tax credit through 2026 for 25% of the basis of each livestock processing facility property placed in service during the taxable year. The amount of the credit may not exceed \$250,000 in any taxable year and is not available to taxpayers whose gross receipts exceed \$100 million in a taxable year.

The bill defines *livestock processing facility* as a facility that slaughters livestock (i.e., cattle, sheep, goats, bison, swine, and poultry) for processing into meat and meat products and participates in a meat and poultry inspection program. The facility must employ an average of fewer than 500 employees and include property used for the intake or storage of livestock, the disposal or management of livestock waste, or the packaging, handling, warehousing, or storage of meat products.

The bill also allows a refundable income tax credit for the startup and organizational expenditures of livestock processing facilities.

### Actions Timeline

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- **Jul 29, 2021:** Introduced in House
- **Jul 29, 2021:** Referred to the House Committee on Ways and Means.