**MINNESOTA**

**Beginning Farmer Tax Credit**

"The Minnesota Department of Agriculture is offering a tax credit for beginning farmers interested in using that money toward the purchase of land, equipment, machinery, and supplies.

Beginning Farmer Tax Credit was started in 2018, as a way to help young residents with a desire to farm get started.

The criteria of a beginning farmer is someone who will begin farming within the past 10 years, provide project statements, have a net worth less than $100,000, be enrolled in an approved management plan. The person applying for the credit can't be directly related to the person from whom he or she is buying or renting assets.

There are levels of credits available:
- **Five percent of the lesser of the fair market value of the agricultural asset up to a maximum of $10,000**
- **10 percent of the gross rental income of each of the first three years of a rental agreement, up to a maximum of $5,000 per year**
- **15 percent of the cash equivalent of the gross rental income in each of the first, second, or third year of the rental agreement, up to a maximum of $50,000 per year**

The deadline to apply is Nov. 1 and can apply through the department of agriculture's website.

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**3M Fall Protection named outstanding disability employer**

Nominated by ProAct Inc., 3M Fall Protection was named an Outstanding Disability Employer by the Minnesota Organization for Habilitation and Rehabilitation (MOHR). During National Disability Employment Awareness Month in October, MOHR, a non-profit organization, named 3M Fall Protection as one of the top disability service providers across the state.

"The 3M staff works hard to ensure that ProAct jobs are available to those who have the highest potential in each position," said Joy Johnson, ProAct's regional coordinator for the organization. "We want to make sure that everyone has a chance to be involved in our workforce and help us grow.

"The 3M Fall Protection team has made great strides in recent years to improve the quality of life for people with disabilities. They have been able to provide quality jobs and opportunities that allow people with disabilities to reach their full potential. We are proud to recognize ProAct and its commitment to creating a more inclusive and accessible workplace."

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