

Contact: Diana Gonzalez

**PROPOSED NEW CENTER AT IOWA STATE UNIVERSITY**  
**CENTER FOR AGRICULTURAL LAW AND TAXATION**

**Action Requested:** Consider recommending approval to the Board of the request by Iowa State University to establish a new Center for Agricultural Law and Taxation that would report to the Dean of the College of Agriculture and the Vice President for Extension and Outreach.

**Executive Summary:** The purpose of the proposed Center is to produce extension publications and seminars on agricultural law and taxation for Iowa agricultural producers and agribusinesses, as well as provide technical seminars for lawyers, CPAs, lenders, real estate and other professionals who represent agricultural producers. The primary areas of emphasis will be in agricultural taxation, farm estate and business planning, contract law and commercial transactions impacting agricultural producers and businesses, bankruptcy, real property, civil liabilities (including fence law), environmental, water and natural resource law, and regulatory law and policy. This proposal was reviewed by the Board Office and is recommended for approval.

**Background:**

- ◇ The proposed Center for Agricultural Law and Taxation will formalize a program that has existed at ISU since the mid-60s and will provide greater structure to the wide array of legal issues that the program addresses. The proposed Center is consistent with ISU's historical commitment to the study and dissemination of timely and accurate information about agricultural legal issues to farmers, agribusinesses, professional advisors, and rural communities through the extension system and is an integral part of ISU's land-grant mission.
- ◇ The objectives of the proposed Center are to:
  - ☑ Provide timely information to key audiences regarding the relevance and application of significant developments in the law; and
  - ☑ Support professional advisors and counselors with an agricultural clientele base through professional development opportunities.
- ◇ The University of Iowa College of Law established an Agricultural Law Center in 1954, but it has been inactive since the late 1960s. The SUI College of Law has expressed support for ISU's proposed Center and has indicated that it does not intend to re-activate its Center because it does not have the extension outreach system required to disseminate information rapidly and efficiently to target audiences.
- ◇ Drake University Law School has an Agricultural Law Center; however, the focus and purpose of the proposed Center are different from those of the Drake Center. The proposed Center would complement the Drake Center by providing educational programming in areas of the law that the Drake Center does not address, including agricultural taxation and business and estate planning.

- ◇ The proposed Center staff will include a director, an office assistant, one staff position, and a teaching assistant. Another staff position will be added as sources of funding grow.
- ◇ The projected costs of the Center for the first three years are \$341,347 (FY 07), \$419,987 (FY 08), and \$468,737 (FY 09). Approximately one-third of the funds will be reallocated by the University from several sources, including the College of Agriculture, Extension, and the Experiment Station. The remaining funds will be generated by participant fees.
- ◇ The proposed Center addresses the University's Strategic Plan goals - strengthen educational and outreach programs aimed at Iowa's economy, workforce, and technology development; and strengthen ISU's partnerships and communications with Iowans to identify, address, and solve problems. It also supports the Board of Regents' strategic plan to "discover new knowledge through research, scholarship, and creative activities (Priority 2.0) and provide needed service and promote economic growth (Priority 3.0)."

Details about the proposed Center are on file in the Board Office.