



June 30, 2025

National Taxpayers Union urges all Senators to vote “YES” on Amendment #2527 from Sen. Chuck Grassley (R-IA) to H.R. 1, the One Big Beautiful Bill Act (OBBBA). Sen. Grassley’s amendment would control the growth of farm subsidies proposed in OBBBA.

Amendment #2527 would strike Sec. 10306 from OBBBA, a provision that would create a loophole to allow farms to escape “actively engaged in farming” limits on federal subsidies by organizing as corporations. It would also strike Sec. 10307, a provision that would boost annual support limits for those actively engaged in farming from \$125,000 to \$155,000, a 24% increase. Striking these two sections would save \$1.2 billion and help assure that federal support payments benefit family farms.

In addition, Sen. Grassley’s amendment would clarify the definition of “actively engaged” to make sure support is targeted to working farmers, not absentee owners or managers. This text reflects language included in the 2018 Farm Bill passed by both Houses of Congress.

OBBBA contains billions of dollars in new farm subsidies, even as the U.S. Department of Agriculture is projecting the second-highest level of net farm income in U.S. history for 2025. Sen. Grassley’s amendment represents a pragmatic effort to direct those subsidies to working farmers.

Roll call votes on this legislation will be weighted in NTU’s annual Rating of Congress and “YES” votes will be considered the pro-taxpayer position.