

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 2807  
OFFERED BY MR. CAMP OF MICHIGAN**

Strike all after the enacting clause and insert the following:

**1 SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Conservation Ease-  
3 ment Incentive Act of 2014”.

**4 SEC. 2. SPECIAL RULE FOR CONTRIBUTIONS OF QUALIFIED  
5                   CONSERVATION CONTRIBUTIONS MADE PER-  
6                   MANENT.**

7       (a) IN GENERAL.—

8           (1) INDIVIDUALS.—Subparagraph (E) of sec-  
9       tion 170(b)(1) of the Internal Revenue Code of 1986  
10       is amended by striking clause (vi).

11           (2) CORPORATIONS.—Subparagraph (B) of sec-  
12       tion 170(b)(2) of such Code is amended by striking  
13       clause (iii).

14       (b) EFFECTIVE DATE.—The amendments made by  
15       this section shall apply to contributions made in taxable  
16       years beginning after December 31, 2013.

