

Amendment Offered by MR. NEAL

The amendment would extend the special rule for contributions of capital gain real property made for conservation purposes for two years.

Neal

AMENDMENT

OFFERED BY MR. NEAL OF MASSACHUSETTS

Strike section 1 and all that follows and insert the following:

1 **SECTION 1. EXTENSION OF SPECIAL RULE FOR CONTRIBU-**
2 **TIONS OF CAPITAL GAIN REAL PROPERTY**
3 **MADE FOR CONSERVATION PURPOSES.**

4 (a) IN GENERAL.—Clause (vi) of section
5 170(b)(1)(E) of the Internal Revenue Code of 1986 is
6 amended by striking “December 31, 2013” and inserting
7 “December 31, 2015”.

8 (b) CONTRIBUTIONS BY CERTAIN CORPORATE FARM-
9 ERS AND RANCHERS.—Clause (iii) of section 170(b)(2)(B)
10 of such Code is amended by striking “December 31,
11 2013” and inserting “December 31, 2015”.

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

