

113TH CONGRESS
1ST SESSION

H. R. 2807

To amend the Internal Revenue Code of 1986 to make permanent the special rule for contributions of qualified conservation contributions.

IN THE HOUSE OF REPRESENTATIVES

JULY 24, 2013

Mr. GERLACH (for himself, Mr. THOMPSON of California, Mr. BACHUS, Mr. BISHOP of New York, Mrs. BLACK, Mrs. BLACKBURN, Mr. BLUMENAUER, Ms. BORDALLO, Ms. BROWN of Florida, Ms. BROWNLEY of California, Mrs. CAPPS, Mr. CARTWRIGHT, Mr. CICILLINE, Mr. COFFMAN, Mr. COHEN, Mr. CONAWAY, Mr. CONNOLLY, Mr. COSTA, Mr. CRAWFORD, Mr. CRENSHAW, Mr. RODNEY DAVIS of Illinois, Ms. DEGETTE, Ms. DELAURO, Ms. DELBENE, Mr. DENT, Mr. DESJARLAIS, Mr. DIAZ-BALART, Mr. DINGELL, Mr. DUFFY, Mr. ELLISON, Mr. ENGEL, Mr. ENYART, Ms. ESHOO, Ms. ESTY, Mr. FARENTHOLD, Mr. FITZPATRICK, Mr. FLEISCHMANN, Mr. FORTENBERRY, Mr. FRELINGHUYSEN, Mr. GARAMENDI, Mr. GARDNER, Mr. GARRETT, Mr. GIBSON, Mr. GOODLATTE, Mr. GRIFFIN of Arkansas, Mr. GRIMM, Mr. GUTHRIE, Ms. HANABUSA, Mr. HANNA, Mr. HARPER, Mr. HOLT, Mr. HONDA, Mr. HUFFMAN, Mr. HURT, Mr. ISRAEL, Mr. JOHNSON of Ohio, Ms. KAPTUR, Mr. KEATING, Mr. KIND, Mr. KING of New York, Mr. KING of Iowa, Ms. KUSTER, Mr. LANCE, Mr. LANGEVIN, Mr. LARSON of Connecticut, Ms. LEE of California, Mr. LEWIS, Mr. LOEBSACK, Ms. LOFGREN, Mr. LUETKEMEYER, Mr. BEN RAY LUJÁN of New Mexico, Mrs. LUMMIS, Mr. SEAN PATRICK MALONEY of New York, Mr. MATHESON, Ms. MCCOLLUM, Mr. MCGOVERN, Mr. MCINTYRE, Mr. MEADOWS, Mr. MEEHAN, Mr. MICHAUD, Mr. MILLER of Florida, Mr. MORAN, Mr. MURPHY of Florida, Mr. NADLER, Mrs. NAPOLITANO, Mr. NEAL, Mrs. NEGRETE McLEOD, Ms. NORTON, Mr. NUNNELEE, Mr. OLSON, Mr. PERLMUTTER, Mr. PETERS of Michigan, Mr. ROE of Tennessee, Mr. PETRI, Mr. PIERLUISI, Ms. PINGREE of Maine, Mr. PITTS, Mr. POLIS, Mr. PRICE of North Carolina, Mr. RANGEL, Mr. ROGERS of Kentucky, Mr. ROGERS of Alabama, Mr. ROKITA, Ms. ROS-LEHTINEN, Mr. RUNYAN, Mr. RUPPERSBERGER, Ms. SCHAKOWSKY, Mr. SCHIFF, Mr. SCHOCK, Mr. SCHRADER, Ms. SCHWARTZ, Mr. AUSTIN SCOTT of Georgia, Mr. SCOTT of Virginia, Mr. SERRANO, Ms. SHEA-PORTER, Mr. SIMPSON, Ms. SLAUGHTER, Mr. SMITH of Texas, Ms. SPEIER, Mr. TERRY, Mr. THORNBERRY, Mr. TIERNEY, Mr. TIPTON, Ms. TSONGAS, Mr. TURNER, Mr. VAN HOLLEN, Mr. WALZ, Mr. WATT, Mr. WAXMAN, Mr. WELCH, Mr. WILSON of South

Carolina, Mr. WITTMAN, Mr. WOMACK, Mr. YARMUTH, and Mr. YOUNG of Alaska) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the special rule for contributions of qualified conservation contributions.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Conservation Easement Incentive Act of 2013”.

SEC. 2. SPECIAL RULE FOR CONTRIBUTIONS OF QUALIFIED CONSERVATION CONTRIBUTIONS MADE PER- MANENT.

(a) IN GENERAL.—

(1) INDIVIDUALS.—Subparagraph (E) of section 170(b)(1) of the Internal Revenue Code of 1986 (relating to contributions of qualified conservation contributions) is amended by striking clause (vi).

(2) CORPORATIONS.—Subparagraph (B) of section 170(b)(2) of such Code (relating to qualified conservation contributions) is amended by striking clause (iii).

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to contributions made in taxable
3 years beginning after the date of the enactment of this
4 Act.

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