To provide a three-month extension for the emergency unemployment compensation program, retroactive to its expiration, and to offset the costs of such extension.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2014

Mr. Cicilline introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Transportation and Infrastructure and Agriculture, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

A BILL

To provide a three-month extension for the emergency unemployment compensation program, retroactive to its expiration, and to offset the costs of such extension.

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

2 SECTION 1. SHORT TITLE.

3 This Act may be cited as the “Emergency Unemployment Compensation Continuation Act”.

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SEC. 2. CONTINUATION OF EMERGENCY UNEMPLOYMENT COMPENSATION PROGRAM.

(a) Extension of Emergency Unemployment Compensation Program.—


(2) Funding.—Section 4004(e)(1) of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended—

(A) in subparagraph (I), by striking “and” at the end;

(B) in subparagraph (J), by inserting “and” at the end; and

(C) by inserting after subparagraph (J) the following:

“(K) the amendments made by section 2(a) of the Emergency Unemployment Compensation Extension Act;”.

(3) Effective Date.—The amendments made by this subsection shall take effect as if included in the enactment of the American Taxpayer Relief Act of 2012 (Public Law 112–240).
(b) Temporary Extension of Extended Benefit Provisions.—

(1) In general.—Section 2005 of the Assistance for Unemployed Workers and Struggling Families Act, as contained in Public Law 111–5 (26 U.S.C. 3304 note), is amended—

(A) by striking “December 31, 2013” each place it appears and inserting “March 31, 2014”; and

(B) in subsection (c), by striking “June 30, 2014” and inserting “September 30, 2014”.


(3) Extension of Modification of Indicators under the Extended Benefit Program.—

Section 203 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note) is amended—
(A) in subsection (d), by striking “December 31, 2013” and inserting “March 31, 2014”; and

(B) in subsection (f)(2), by striking “December 31, 2013” and inserting “March 31, 2014”.

(4) EFFECTIVE DATE.—The amendments made by this subsection shall take effect as if included in the enactment of the American Taxpayer Relief Act of 2012 (Public Law 112–240).

(c) EXTENSION OF FUNDING FOR REEMPLOYMENT SERVICES AND REEMPLOYMENT AND ELIGIBILITY ASSESSMENT ACTIVITIES.—

(1) IN GENERAL.—Section 4004(c)(2)(A) of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended by striking “through fiscal year 2014” and inserting “through the first quarter of fiscal year 2015”.

(2) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of the American Taxpayer Relief Act of 2012 (Public Law 112–240).

(d) ADDITIONAL EXTENDED UNEMPLOYMENT BENEFITS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT.—
(1) Extension.—Section 2(c)(2)(D)(iii) of the Railroad Unemployment Insurance Act (45 U.S.C. 352(c)(2)(D)(iii)) is amended—

(A) by striking “June 30, 2013” and inserting “September 30, 2013”; and

(B) by striking “December 31, 2013” and inserting “March 31, 2014”.

(2) Clarification on Authority to Use Funds.—Funds appropriated under either the first or second sentence of clause (iv) of section 2(c)(2)(D) of the Railroad Unemployment Insurance Act shall be available to cover the cost of additional extended unemployment benefits provided under such section 2(c)(2)(D) by reason of the amendments made by subsection (a) as well as to cover the cost of such benefits provided under such section 2(c)(2)(D), as in effect on the day before the date of enactment of this Act.

(3) Funding for Administration.—Out of any funds in the Treasury not otherwise appropriated, there are appropriated to the Railroad Retirement Board $62,500 for administrative expenses associated with the payment of additional extended unemployment benefits provided under section 2(c)(2)(D) of the Railroad Unemployment Insurance
Act by reason of the amendments made by paragraph (1), to remain available until expended.

(c) FLEXIBILITY FOR UNEMPLOYMENT PROGRAM AGREEMENTS.—

(1) FLEXIBILITY.—

(A) IN GENERAL.—Subsection (g) of section 4001 of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) shall not apply with respect to a State that has enacted a law before December 1, 2013, that, upon taking effect, would violate such subsection.

(B) EFFECTIVE DATE.—Subparagraph (A) is effective with respect to weeks of unemployment beginning on or after December 29, 2013.

(2) PERMITTING A SUBSEQUENT AGREEMENT.—Nothing in such title IV shall preclude a State whose agreement under such title was terminated from entering into a subsequent agreement under such title on or after the date of the enactment of this Act if the State, taking into account the application of paragraph (1), would otherwise meet the requirements for an agreement under such title.
SEC. 3. ELIMINATION OF PRIVATE JET GIVEAWAY.

(a) In general.—Subparagraph (C) of section 168(e)(3) of the Internal Revenue Code of 1986 is amended by striking “and” at the end of clause (iv), by redesignating clause (v) as clause (vi), and by inserting after clause (iv) the following new clause:

“(v) any general aviation aircraft, and”.

(b) Class life.—Paragraph (3) of section 168(g) of the Internal Revenue Code of 1986 is amended by inserting after subparagraph (E) the following new subparagraph:

“(F) General aviation aircraft.—In the case of any general aviation aircraft, the recovery period used for purposes of paragraph (2) shall be 12 years.”.

(c) General aviation aircraft.—Subsection (i) of section 168 of the Internal Revenue Code of 1986 is amended by inserting after paragraph (19) the following new paragraph:

“(20) General aviation aircraft.—The term ‘general aviation aircraft’ means any airplane or helicopter (including airframes and engines) not used in commercial or contract carrying of passengers or freight, but which primarily engages in the carrying of passengers.”.
(d) EFFECTIVE DATE.—This section shall be effective for property placed in service after December 31, 2012.

SEC. 4. ADJUSTED GROSS INCOME AND PER PERSON LIMITATIONS ON SHARE OF INSURANCE PREMIUMS PAID BY FEDERAL CROP INSURANCE CORPORATION.

Section 508(e)(1) of the Federal Crop Insurance Act (7 U.S.C. 1508(e)(1)) is amended—

(1) by striking “For the purpose” and inserting the following:

“(A) PAYMENT AUTHORITY.—For the purpose”; and

(2) by adding at the end the following new subparagraphs:

“(B) ADJUSTED GROSS INCOME LIMITATION.—The Corporation shall not pay a part of the premium for additional coverage for any person or legal entity that has an average adjusted gross income (as defined in section 1001D of the Food Security Act of 1985 (7 U.S.C. 1308–3a)) in excess of $250,000.

“(C) PER PERSON LIMITATION.—The Corporation shall not pay more than $40,000 to
any person or legal entity for premiums under this section.”.

SEC. 5. PAYMENT LIMITATIONS RELATED TO CROP SUBSIDIES.

(a) IN GENERAL.—Section 1001 of the Food Security Act of 1985 (7 U.S.C. 1308) is amended—

(1) in subsection (a), by striking paragraph (3) and inserting the following:

“(3) LEGAL ENTITY.—

“(A) IN GENERAL.—The term ‘legal entity’ means—

“(i) an organization that (subject to the requirements of this section and section 1001A) is eligible to receive a payment under a provision of law referred to in subsection (b), (c), or (d);

“(ii) a corporation, joint stock company, association, limited partnership, limited liability company, limited liability partnership, charitable organization, estate, irrevocable trust, grantor of a revocable trust, or other similar entity (as determined by the Secretary); and

“(iii) an organization that is participating in a farming operation as a partner
in a general partnership or as a participant in a joint venture.

“(B) EXCLUSION.—The term ‘legal entity’ does not include a general partnership or joint venture.”;

(2) by striking subsections (b) through (d) and inserting the following:

“(b) LIMITATION ON PAYMENTS FOR COVERED COMMODITIES, COTTON, AND PEANUTS.—The total amount of payments received, directly or indirectly, by a person or legal entity for any crop year for 1 or more covered commodities, cotton, and peanuts under title I of the Food, Conservation, and Energy Act of 2008, any extension of such Act, or title I of the Federal Agriculture Reform and Risk Management Act of 2013 may not exceed $125,000, of which—

“(1) not more than $75,000 may consist of marketing loan gains and loan deficiency payments received pursuant to such Act; and

“(2) not more than $50,000 may consist of any other payments made for covered commodities and peanuts under such Acts.

“(c) SPOUSAL EQUITY.—

“(1) IN GENERAL.—Notwithstanding subsection (b), except as provided in paragraph (2), if a person
and the spouse of the person are covered by paragraph (2) and receive, directly or indirectly, any payment or gain covered by this section, the total amount of payments or gains (as applicable) covered by this section that the person and spouse may jointly receive during any crop year may not exceed an amount equal to twice the applicable dollar amounts specified in subsection (b).

“(2) Exceptions.—

“(A) Separate farming operations.—

In the case of a married couple in which each spouse, before the marriage, was separately engaged in an unrelated farming operation, each spouse shall be treated as a separate person with respect to a farming operation brought into the marriage by a spouse, subject to the condition that the farming operation shall remain a separate farming operation, as determined by the Secretary.

“(B) Election to receive separate payments.—A married couple may elect to receive payments separately in the name of each spouse if the total amount of payments and benefits described in subsection (b) that the married couple receives, directly or indirectly,
does not exceed an amount equal to twice the applicable dollar amounts specified in those subsections.”;

(3) in paragraph (3)(B) of subsection (f), by adding at the end the following:

“(iii) IRREVOCABLE TRUSTS.—In promulgating regulations to define the term ‘legal entity’ as the term applies to irrevocable trusts, the Secretary shall ensure that irrevocable trusts are legitimate entities that have not been created for the purpose of avoiding a payment limitation.”;

and

(4) in subsection (h), in the second sentence, by striking “or other entity” and inserting “or legal entity”.

(b) CONFORMING AMENDMENTS.—

(1) Section 1001 of the Food Security Act of 1985 (7 U.S.C. 1308) is amended—

(A) in subsection (e), by striking “subsections (b) and (c)” each place it appears in paragraphs (1) and (3)(B) and inserting “subsection (b)”;

(B) in subsection (f)—
(i) in paragraph (2), by striking “Subsections (b) and (e)” and inserting “Subsection (b)”;

(ii) in paragraph (4)(B), by striking “subsection (b) or (e)” and inserting “subsection (b)”;

(iii) in paragraph (5)—

(I) in subparagraph (A), by striking “subsection (d)”; and

(II) in subparagraph (B), by striking “subsection (b), (e), or (d)” and inserting “subsection (b)”;

(iv) in paragraph (6)—

(I) in subparagraph (A), by striking “Notwithstanding subsection (d), except as provided in subsection (g)” and inserting “Except as provided in subsection (f)”;

(II) in subparagraph (B), by striking “subsections (b), (e), and (d)” and inserting “subsection (b)”;

(C) in subsection (g)—

(i) in paragraph (1)—
(I) by striking “subsection (f)(6)(A)” and inserting “subsection (e)(6)(A)”;

(II) by striking “subsection (b) or (c)” and inserting “subsection (b)”;

(ii) in paragraph (2)(A), by striking “subsections (b) and (c)” and inserting “subsection (b)”;

(D) by redesignating subsections (e) through (h) as subsections (d) through (g), respectively.

(2) Section 1001A of the Food Security Act of 1985 (7 U.S.C. 1308–1) is amended—

(A) in subsection (a), by striking “subsections (b) and (c) of section 1001” and inserting “section 1001(b)”;

(B) in subsection (b)(1), by striking “subsection (b) or (c) of section 1001” and inserting “section 1001(b)”.

(3) Section 1001B(a) of the Food Security Act of 1985 (7 U.S.C. 1308–2(a)) is amended in the matter preceding paragraph (1) by striking “subsections (b) and (c) of section 1001” and inserting “section 1001(b)”.

(c) Payments Limited to Active Farmers.—Section 1001A of the Food Security Act of 1985 (7 U.S.C. 1308–1) is amended—

(1) in subsection (b)(2)—

(A) by striking “or active personal management” each place it appears in subparagraphs (A)(i)(II) and (B)(ii); and

(B) in subparagraph (C), by striking “, as applied to the legal entity, are met by the legal entity, the partners or members making a significant contribution of personal labor or active personal management” and inserting “are met by partners or members making a significant contribution of personal labor, those partners or members”; and

(2) in subsection (e)—

(A) in paragraph (1)—

(i) by striking subparagraph (A) and inserting the following:

“(A) the landowner share-rents the land at a rate that is usual and customary;”;

(ii) in subparagraph (B), by striking the period at the end and inserting “; and”; and
(iii) by adding at the end the follow-

“(C) the share of the payments received by
the landowner is commensurate with the share
of the crop or income received as rent.”;

(B) in paragraph (2)(A), by striking “ac-
tive personal management or”;

(C) in paragraph (5)—

(i) by striking “(5)” and all that fol-

ows through “(A) IN GENERAL.—A per-
son” and inserting the following:

“(5) CUSTOM FARMING SERVICES.—A person”;

(ii) by inserting “under usual and
customary terms” after “services”; and

(iii) by striking subparagraph (B);

and

(D) by adding at the end the following:

“(7) FARM MANAGERS.—A person who other-

wise meets the requirements of this subsection other

than (b)(2)(A)(i)(II) shall be considered to be ac-
tively engaged in farming, as determined by the Sec-
retary, with respect to the farming operation, includ-
ing a farming operation that is a sole proprietorship,
a legal entity such as a joint venture or general
partnership, or a legal entity such as a corporation or limited partnership, if the person—

“(A) makes a significant contribution of management to the farming operation necessary for the farming operation, taking into account—

“(i) the size and complexity of the farming operation; and

“(ii) the management requirements normally and customarily required by similar farming operations;

“(B)(i) is the only person in the farming operation qualifying as actively engaged in farming by using the farm manager special class designation under this paragraph; and

“(ii) together with any other persons in the farming operation qualifying as actively engaged in farming under subsection (b)(2) or as part of a special class under this subsection, does not collectively receive, directly or indirectly, an amount equal to more than the applicable limits under section 1001(b);

“(C) does not use the management contribution under this paragraph to qualify as ac-
tively engaged in more than 1 farming operation; and

“(D) manages a farm operation that does not substantially share equipment, labor, or management with persons or legal entities that with the person collectively receive, directly or indirectly, an amount equal to more than the applicable limits under section 1001(b).”.

(d) APPLICATION.—The amendments made by this section shall apply beginning with the 2014 crop year.