

113TH CONGRESS
1ST SESSION

S. 526

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

IN THE SENATE OF THE UNITED STATES

MARCH 12, 2013

Mr. BAUCUS (for himself and Mr. HATCH) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

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

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Rural Heritage Con-
5 servation Extension Act of 2013”.

6 **SEC. 2. SPECIAL RULE FOR CONTRIBUTIONS OF QUALIFIED**

7 **CONSERVATION CONTRIBUTIONS MADE PER-**
8 **MANENT.**

9 (a) IN GENERAL.—

1 (1) INDIVIDUALS.—Subparagraph (E) of sec-
 2 tion 170(b)(1) of the Internal Revenue Code of
 3 1986, as amended by the American Taxpayer Relief
 4 Act of 2012, is amended by striking clause (vi).

5 (2) CORPORATIONS.—Subparagraph (B) of sec-
 6 tion 170(b)(2) of such Code, as amended by the
 7 American Taxpayer Relief Act of 2012, is amended
 8 by striking clause (iii).

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

12 **SEC. 3. ELIMINATION OF CHARITABLE DEDUCTION FOR**
 13 **EASEMENTS ON GOLF COURSES.**

14 (a) IN GENERAL.—Section 170(h) of the Internal
 15 Revenue Code of 1986 is amended by adding at the end
 16 the following new paragraph:

17 “(7) EXCEPTION FOR EASEMENTS FOR GOLF
 18 COURSES.—For purposes of this section, the term
 19 ‘qualified conservation contribution’ shall not include
 20 any contribution of an easement for use on, or in-
 21 tended for use on, a golf course.”.

22 (b) EFFECTIVE DATE.—The amendment made by
 23 this section shall apply to contributions made after the
 24 date of the enactment of this Act.