

114TH CONGRESS
2D SESSION

H. R. 3957

AN ACT

To amend the Internal Revenue Code of 1986 to temporarily allow expensing of certain costs of replanting citrus plants lost by reason of casualty.

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

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Emergency Citrus Dis-
3 ease Response Act of 2016”.

4 **SEC. 2. EXPENSING OF CERTAIN COSTS OF REPLANTING**
5 **CITRUS PLANTS LOST BY REASON OF CAS-**
6 **UALTY.**

7 (a) IN GENERAL.—Section 263A(d)(2) of the Inter-
8 nal Revenue Code of 1986 is amended by adding at the
9 end the following new subparagraph:

10 “(C) SPECIAL TEMPORARY RULE FOR CIT-
11 RUS PLANTS LOST BY REASON OF CASUALTY.—

12 “(i) IN GENERAL.—In the case of the
13 replanting of citrus plants, subparagraph
14 (A) shall apply to amounts paid or in-
15 curred by a person (other than the tax-
16 payer described in subparagraph (A)) if—

17 “(I) the taxpayer described in
18 subparagraph (A) has an equity inter-
19 est of not less than 50 percent in the
20 replanted citrus plants at all times
21 during the taxable year in which such
22 amounts were paid or incurred and
23 such other person holds any part of
24 the remaining equity interest; or

25 “(II) such other person acquired
26 the entirety of such taxpayer’s equity

1 interest in the land on which the lost
2 or damaged citrus plants were located
3 at the time of such loss or damage,
4 and the replanting is on such land.

5 “(ii) TERMINATION.—Clause (i) shall
6 not apply to any cost paid or incurred
7 after December 31, 2025.”.

8 (b) EFFECTIVE DATE.—The amendment made by
9 this section shall apply to costs paid or incurred after the
10 date of the enactment of this Act.

Passed the House of Representatives September 21,
2016.

Attest:

Clerk.

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