

118TH CONGRESS  
2D SESSION

# H. R. 9837

To exclude from gross income certain emergency assistance provided to farmers.

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IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 25, 2024

Mr. KELLY of Mississippi introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To exclude from gross income certain emergency assistance provided to farmers.

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. EXCLUSION FROM GROSS INCOME OF CERTAIN**  
4 **EMERGENCY AGRICULTURAL ASSISTANCE.**

5 (a) IN GENERAL.—Section 139 of the Internal Rev-  
6 enue Code of 1986 is amended by inserting after sub-  
7 section (h) the following new subsection:

8 “(i) CERTAIN AGRICULTURAL ASSISTANCE.—For  
9 purposes of this section, the term ‘qualified disaster relief

1 payment’ shall include any assistance received under any  
2 of the following:

3 “(1) Assistance received under the Wildfires  
4 and Hurricanes Indemnity Program Plus under sub-  
5 part O of part 760 of title 7, Code of Federal Regu-  
6 lations.

7 “(2) Assistance received under section 1501 of  
8 the Agricultural Act of 2014 (7 U.S.C. 9081).

9 “(3) Noninsured crop assistance under section  
10 196 of the Federal Agriculture Improvement and  
11 Reform Act of 1996 (7 U.S.C. 7333).

12 “(4) Assistance under title IV of the Agricul-  
13 tural Credit Act of 1978 (16 U.S.C. 2201 et seq.).”.

14 (b) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to taxable years beginning after  
16 December 31, 2023.

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