

107TH CONGRESS  
1ST SESSION

# H. R. 923

To amend the Internal Revenue Code of 1986 to exclude from net earnings from self-employment certain payments under the conservation reserve program.

IN THE HOUSE OF REPRESENTATIVES

MARCH 7, 2001

Mr. MORAN of Kansas (for himself, Mr. POMEROY, Mr. RILEY, Mr. THUNE, Mr. GANSKE, Mr. SIMPSON, Mr. MOORE, Mr. HINCHEY, Mr. KIND, Mr. ISTOOK, Mr. THORNBERRY, Mr. BEREUTER, Mr. JOHNSON of Illinois, Mr. HOSTETTLER, Mr. COMBEST, Mr. MCHUGH, Mr. SESSIONS, and Mr. KENNEDY of Minnesota) 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 exclude from net earnings from self-employment certain payments under the conservation reserve program.

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. CERTAIN PAYMENTS UNDER CONSERVATION  
4 RESERVE PROGRAM EXCLUDED FROM NET  
5 EARNINGS FROM SELF-EMPLOYMENT.

6 (a) INTERNAL REVENUE CODE.—Section 1402(a) of  
7 the Internal Revenue Code of 1986 (relating to net earn-

1 ings from self-employment) is amended by striking “;  
2 and” at the end of paragraph (14), striking the period  
3 and inserting “; and” at the end of paragraph (15), and  
4 inserting after paragraph (15) the following new para-  
5 graph:

6           “(16) there shall be excluded amounts received  
7           as annual rental payments under section 1234 of the  
8           Food Security Act of 1985 (16 U.S.C. 3834) for  
9           lands enrolled in the conservation reserve.”.

10          (b) SOCIAL SECURITY ACT.—Section 211(a) of the  
11 Social Security Act is amended by striking “; and” at the  
12 end of paragraph (14), striking the period and inserting  
13 “; and” at the end of paragraph (15), and inserting after  
14 paragraph (15) the following new paragraph:

15           “(16) There shall be excluded amounts received  
16           as annual rental payments under section 1234 of the  
17           Food Security Act of 1985 (16 U.S.C. 3834) for  
18           lands enrolled in the conservation reserve.”.

19          (c) EFFECTIVE DATE.—The amendments made by  
20 this section shall apply to taxable years beginning before,  
21 on, or after the date of the enactment of this Act.

