

107TH CONGRESS  
1ST SESSION

# S. 315

To amend the Internal Revenue Code of 1986 to treat payments under the Conservation Reserve Program as rentals from real estate.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 13, 2001

Mr. BROWNBACK (for himself, Mr. DORGAN, Mr. DASCHLE, Mr. LUGAR, Mr. LEVIN, Mr. ROBERTS, Mr. BURNS, Mr. JEFFORDS, Mr. BAUCUS, Mr. DEWINE, Mr. HARKIN, Mr. CRAIG, Mr. JOHNSON, Mr. LEAHY, Mr. BINGAMAN, and Mr. BOND) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to treat payments under the Conservation Reserve Program as rentals from real estate.

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 “Conservation Reserve  
5       Program Tax Fairness Act of 2001”.

1 **SEC. 2. TREATMENT OF CONSERVATION RESERVE PRO-**  
2 **GRAM PAYMENTS AS RENTALS FROM REAL**  
3 **ESTATE.**

4 (a) IN GENERAL.—Section 1402(a)(1) of the Internal  
5 Revenue Code of 1986 (defining net earnings from self-  
6 employment) is amended by inserting “and including pay-  
7 ments under section 1233(2) of the Food Security Act of  
8 1985 (16 U.S.C. 3833(2))” after “crop shares”.

9 (b) EFFECTIVE DATE.—The amendment made by  
10 this section shall apply to payments made before, on, or  
11 after the date of the enactment of this Act.

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