

108TH CONGRESS
1ST SESSION

H. R. 2202

To amend the Internal Revenue Code of 1986 to provide for the ratable inclusion of citrus canker tree payments over a period of 10 years, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 21, 2003

Mr. WELDON of Florida 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 provide for the ratable inclusion of citrus canker tree payments over a period of 10 years, 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 “Citrus Disaster Pay-
5 ment Fairness Act”.

6 **SEC. 2. CITRUS CANKER TREE RELIEF.**

7 (a) RATABLE INCLUSION.—

8 (1) IN GENERAL.—Part I of subchapter Q of
9 chapter 1 of the Internal Revenue Code of 1986 (re-

1 lating to income averaging) is amended by inserting
 2 after section 1301 the following new section:

3 **“SEC. 1302. RATABLE INCOME INCLUSION FOR CITRUS CAN-**
 4 **KER TREE PAYMENTS.**

5 “(a) IN GENERAL.—At the election of the taxpayer,
 6 any amount taken into account as income or gain by rea-
 7 son of receiving a citrus canker tree payment shall be in-
 8 cluded in the income of the taxpayer ratably over the 10-
 9 year period beginning with the taxable year in which the
 10 payment is received or accrued by the taxpayer. Such elec-
 11 tion shall be made on the return of tax for such taxable
 12 year in such manner as the Secretary prescribes and, once
 13 made, shall be irrevocable.

14 “(b) CITRUS CANKER TREE PAYMENT.—For pur-
 15 poses of subsection (a), the term ‘citrus canker tree pay-
 16 ment’ means a payment made to an owner of a commercial
 17 citrus grove to recover income that was lost as a result
 18 of the removal of commercial citrus trees to control canker
 19 under the amendments to the citrus canker regulations (7
 20 C.F.R. 301) made by the final rule published in the Fed-
 21 eral Register by the Secretary of Agriculture on June 18,
 22 2001 (66 Fed. Reg. 32713, Docket No. 00–37–4).”

23 (2) CLERICAL AMENDMENT.—The table of sec-
 24 tions for part I of subchapter Q of chapter 1 of such

1 Code is amended by inserting after the item relating
2 to section 1301 the following new item:

“Sec. 1302. Ratable income inclusion for citrus canker tree pay-
ments.”.

3 (b) EXPANSION OF PERIOD WITHIN WHICH CON-
4 VERTED CITRUS TREE PROPERTY MUST BE RE-
5 PLACED.—Section 1033 of such Code (relating to period
6 within which property must be replaced) is amended by
7 redesignating subsection (k) as subsection (l) and by in-
8 serting after subsection (j) the following new subsection:
9 “(k) COMMERCIAL TREES DESTROYED BECAUSE OF
10 CITRUS TREE CANKER.—In the case of commercial citrus
11 trees which are compulsorily or involuntarily converted
12 under a public order as a result of the citrus tree canker,
13 subsection (a)(2)(B) shall be applied by substituting the
14 following for the text of clause (i) thereof: ‘4 years after
15 the close of the first taxable year in which any part of
16 the gain upon conversion is realized, or such additional
17 period after the close of such taxable year as determined
18 appropriate by the Secretary on a regional basis if a State
19 or Federal plant health authority determines with respect
20 to such region that the land on which such trees grew is
21 not free from the bacteria that causes citrus tree can-
22 ker’.”.

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

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