

108TH CONGRESS
2D SESSION

H. R. 4073

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

IN THE HOUSE OF REPRESENTATIVES

MARCH 30, 2004

Mr. MORAN of Kansas (for himself and Mr. POMEROY) 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 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. TREATMENT OF CONSERVATION RESERVE PRO-**
4 **GRAM PAYMENTS AS RENTALS FROM REAL**
5 **ESTATE.**

6 (a) INTERNAL REVENUE CODE.—Section 1402(a)(1)
7 of the Internal Revenue Code of 1986 (defining net earn-
8 ings from self-employment) is amended by inserting “and
9 including payments under section 1233(2) of the Food Se-

1 curity Act of 1985 (16 U.S.C. 3833(2))” after “crop
2 shares”.

3 (b) SOCIAL SECURITY ACT.—Section 211(a)(1) of
4 the Social Security Act is amended by inserting “and in-
5 cluding payments under section 1233(2) of the Food Secu-
6 rity Act of 1985 (16 U.S.C. 3833(2))” after “crop
7 shares”.

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to payments made after the date
10 of the enactment of this Act.

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