

110TH CONGRESS  
1ST SESSION

# H. R. 1576

To amend the Internal Revenue Code of 1986 to make permanent the special rule for contributions of qualified conservation contributions.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 19, 2007

Mr. THOMPSON of California (for himself, Mr. CAMP of Michigan, Mr. KIND, Mr. McDERMOTT, Mr. CANTOR, Mr. BLUMENAUER, Mr. LEWIS of Georgia, Mr. CHANDLER, Mr. SAXTON, Mr. GERLACH, Mr. MURPHY of Connecticut, Mr. FORTENBERRY, Mrs. TAUSCHER, Mr. ISSA, Mr. BARTLETT of Maryland, Mr. RADANOVICH, Mr. GILCHREST, Mr. KUHL of New York, Mr. PATRICK J. MURPHY of Pennsylvania, Mr. ISRAEL, Mr. CARDOZA, Mr. EHLERS, Mr. BISHOP of New York, and Mr. GARRETT of New Jersey) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent the special rule for contributions of qualified conservation contributions.

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. SPECIAL RULE FOR CONTRIBUTIONS OF QUALI-**  
4 **FIED CONSERVATION CONTRIBUTIONS MADE**  
5 **PERMANENT.**

6 (a) IN GENERAL.—

1           (1) INDIVIDUALS.—Subparagraph (E) of sec-  
2           tion 170(b)(1) of the Internal Revenue Code of 1986  
3           (relating to contributions of qualified conservation  
4           contributions) is amended by striking clause (vi).

5           (2) CORPORATIONS.—Subparagraph (B) of sec-  
6           tion 170(b)(2) of such Code (relating to qualified  
7           conservation contributions) is amended by striking  
8           clause (iii).

9           (b) EFFECTIVE DATE.—The amendments made by  
10          this section shall apply to contributions made in taxable  
11          years beginning after the date of the enactment of this  
12          Act.

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