

Union Calendar No. 367

113TH CONGRESS
2D SESSION

H. R. 2807

[Report No. 113–494]

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

IN THE HOUSE OF REPRESENTATIVES

JULY 24, 2013

Mr. GERLACH (for himself, Mr. THOMPSON of California, Mr. BACHUS, Mr. BISHOP of New York, Mrs. BLACK, Mrs. BLACKBURN, Mr. BLUMENAUER, Ms. BORDALLO, Ms. BROWN of Florida, Ms. BROWNLEY of California, Mrs. CAPPS, Mr. CARTWRIGHT, Mr. CICILLINE, Mr. COFFMAN, Mr. COHEN, Mr. CONAWAY, Mr. CONNOLLY, Mr. COSTA, Mr. CRAWFORD, Mr. CRENSHAW, Mr. RODNEY DAVIS of Illinois, Ms. DEGETTE, Ms. DELAURO, Ms. DELBENE, Mr. DENT, Mr. DESJARLAIS, Mr. DIAZ-BALART, Mr. DINGELL, Mr. DUFFY, Mr. ELLISON, Mr. ENGEL, Mr. ENYART, Ms. ESHOO, Ms. ESTY, Mr. FARENTHOLD, Mr. FITZPATRICK, Mr. FLEISCHMANN, Mr. FORTENBERRY, Mr. FRELINGHUYSEN, Mr. GARAMENDI, Mr. GARDNER, Mr. GARRETT, Mr. GIBSON, Mr. GOODLATTE, Mr. GRIFFIN of Arkansas, Mr. GRIMM, Mr. GUTHRIE, Ms. HANABUSA, Mr. HANNA, Mr. HARPER, Mr. HOLT, Mr. HONDA, Mr. HUFFMAN, Mr. HURT, Mr. ISRAEL, Mr. JOHNSON of Ohio, Ms. KAPTUR, Mr. KEATING, Mr. KIND, Mr. KING of New York, Mr. KING of Iowa, Ms. KUSTER, Mr. LANCE, Mr. LANGEVIN, Mr. LARSON of Connecticut, Ms. LEE of California, Mr. LEWIS, Mr. LOEBSACK, Ms. LOFGREN, Mr. LUETKEMEYER, Mr. BEN RAY LUJÁN of New Mexico, Mrs. LUMMIS, Mr. SEAN PATRICK MALONEY of New York, Mr. MATHESON, Ms. MCCOLLUM, Mr. MCGOVERN, Mr. MCINTYRE, Mr. MEADOWS, Mr. MEEHAN, Mr. MICHAUD, Mr. MILLER of Florida, Mr. MORAN, Mr. MURPHY of Florida, Mr. NADLER, Mrs. NAPOLITANO, Mr. NEAL, Mrs. NEGRETE MCLEOD, Ms. NORTON, Mr. NUNNELEE, Mr. OLSON, Mr. PERLMUTTER, Mr. PETERS of Michigan, Mr. ROE of Tennessee, Mr. PETRI, Mr. PIERLUISI, Ms. PINGREE of Maine, Mr. PITTS, Mr. POLIS, Mr. PRICE of North Carolina, Mr. RANGEL, Mr. ROGERS of Kentucky, Mr. ROGERS of Alabama, Mr. ROKITA, Ms. ROS-LEHTINEN, Mr. RUNYAN, Mr. RUPPERSBERGER, Ms. SCHAKOWSKY, Mr. SCHIFF, Mr. SCHOCK, Mr. SCHRADER,

Ms. SCHWARTZ, Mr. AUSTIN SCOTT of Georgia, Mr. SCOTT of Virginia, Mr. SERRANO, Ms. SHEA-PORTER, Mr. SIMPSON, Ms. SLAUGHTER, Mr. SMITH of Texas, Ms. SPEIER, Mr. TERRY, Mr. THORNBERRY, Mr. TIERNEY, Mr. TIPTON, Ms. TSONGAS, Mr. TURNER, Mr. VAN HOLLEN, Mr. WALZ, Mr. WATT, Mr. WAXMAN, Mr. WELCH, Mr. WILSON of South Carolina, Mr. WITTMAN, Mr. WOMACK, Mr. YARMUTH, and Mr. YOUNG of Alaska) introduced the following bill; which was referred to the Committee on Ways and Means

JUNE 26, 2014

Additional sponsors: Mr. THOMPSON of Mississippi, Mr. LATTA, Mr. COURTNEY, Mr. OWENS, Mr. SARBANES, Mr. BUCHANAN, Mrs. DAVIS of California, Mr. REED, Mr. SANFORD, Mrs. BUSTOS, Mr. DOGETT, Mr. HASTINGS of Florida, Mr. McCAUL, Mr. YOUNG of Indiana, Mr. KILMER, Mr. GENE GREEN of Texas, Mr. POSEY, Mr. CASTRO of Texas, Mr. HIMES, Mr. O'ROURKE, Mrs. McMORRIS RODGERS, Mr. SMITH of Washington, Mr. DAINES, Mr. BENISHEK, Mr. GRIJALVA, Mr. SENSENBRENNER, Mr. NOLAN, Mr. PETERSON, Mr. WESTMORELAND, Mr. BARLETTA, Mr. POCAN, Mr. JOYCE, Mr. THOMPSON of Pennsylvania, Mr. COTTON, Ms. GRANGER, Mr. PAULSEN, Ms. CHU, Mr. MARCHANT, Mr. CUMMINGS, Mr. KELLY of Pennsylvania, Mr. DEFazio, Mr. TONKO, Mr. QUIGLEY, Mr. SESSIONS, Mr. GINGREY of Georgia, Mr. HECK of Washington, Mr. HIGGINS, Mr. AL GREEN of Texas, Mr. BYRNE, Mr. MARINO, Mr. BUTTERFIELD, Mr. HINOJOSA, Mr. LATHAM, Mr. DUNCAN of Tennessee, Mr. DELANEY, Mr. SIRES, Mr. GEORGE MILLER of California, Mr. GIBBS, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. COBLE, Mr. LIPINSKI, Mr. CARTER, Mr. LoBIONDO, Mr. BOUSTANY, Mr. MURPHY of Pennsylvania, Mr. PASCRELL, Mr. REICHERT, Mr. SAM JOHNSON of Texas, Mr. UPTON, Mr. RENACCI, Mr. COLLINS of New York, Mr. McDERMOTT, Mr. NUNES, Mr. ROSKAM, Mr. RYAN of Ohio, Mr. PRICE of Georgia, Mr. PALAZZO, Mr. FARR, Mr. MAFFEI, Mr. HUIZENGA of Michigan, Mr. STIVERS, Mr. LaMALFA, Mr. ROGERS of Michigan, Mr. FINCHER, Mr. SMITH of Nebraska, Ms. CLARK of Massachusetts, and Ms. MICHELLE LUJAN GRISHAM of New Mexico

JUNE 26, 2014

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

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. SHORT TITLE.**

4 This Act may be cited as the “Conservation Ease-
 5 ment Incentive Act of 2013”.

6 **SEC. 2. SPECIAL RULE FOR CONTRIBUTIONS OF QUALIFIED**
 7 **CONSERVATION CONTRIBUTIONS MADE PER-**
 8 **MANENT.**

9 (a) ~~IN GENERAL.—~~

10 (1) ~~INDIVIDUALS.—~~Subparagraph (E) of sec-
 11 tion 170(b)(1) of the Internal Revenue Code of 1986
 12 (relating to contributions of qualified conservation
 13 contributions) is amended by striking clause (vi).

14 (2) ~~CORPORATIONS.—~~Subparagraph (B) of sec-
 15 tion 170(b)(2) of such Code (relating to qualified
 16 conservation contributions) is amended by striking
 17 clause (iii).

18 (b) ~~EFFECTIVE DATE.—~~The amendments made by
 19 this section shall apply to contributions made in taxable
 20 years beginning after the date of the enactment of this
 21 Act.

22 **SECTION 1. SHORT TITLE.**

23 *This Act may be cited as the “Conservation Easement*
 24 *Incentive Act of 2014”.*

1 **SEC. 2. SPECIAL RULE FOR CONTRIBUTIONS OF QUALIFIED**
2 **CONSERVATION CONTRIBUTIONS MADE PER-**
3 **MANENT.**

4 *(a) IN GENERAL.—*

5 *(1) INDIVIDUALS.—Subparagraph (E) of section*
6 *170(b)(1) of the Internal Revenue Code of 1986 is*
7 *amended by striking clause (vi).*

8 *(2) CORPORATIONS.—Subparagraph (B) of sec-*
9 *tion 170(b)(2) of such Code is amended by striking*
10 *clause (iii).*

11 *(b) EFFECTIVE DATE.—The amendments made by this*
12 *section shall apply to contributions made in taxable years*
13 *beginning after December 31, 2013.*

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