

112TH CONGRESS
1ST SESSION

H. R. 1964

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

MAY 24, 2011

Mr. GERLACH (for himself, Mr. THOMPSON of California, Mr. ALEXANDER, Mr. ALTMIRE, Mr. ANDREWS, Mr. AUSTRIA, Mr. BACA, Mr. BACHUS, Ms. BALDWIN, Mr. BARROW, Mr. BARTLETT, Ms. BASS of California, Mr. BECERRA, Mr. BENISHEK, Ms. BERKLEY, Mr. BERMAN, Mr. BISHOP of Georgia, Mr. BISHOP of New York, Mr. BLUMENAUER, Mr. BONNER, Mr. BOREN, Mr. BOSWELL, Mr. BRADY of Texas, Mr. BRADY of Pennsylvania, Mr. BRALEY of Iowa, Ms. BROWN of Florida, Mr. BUCHANAN, Mr. BURTON of Indiana, Mr. CALVERT, Mr. CAMP, Mrs. CAPPS, Mr. CAPUANO, Mr. CARDOZA, Mr. CARNAHAN, Mr. CARTER, Ms. CASTOR of Florida, Mr. CHANDLER, Ms. CHU, Mr. CICILLINE, Mr. CLARKE of Michigan, Ms. CLARKE of New York, Mr. CLAY, Mr. CLEAVER, Mr. CLYBURN, Mr. COBLE, Mr. COHEN, Mr. CONAWAY, Mr. CONNOLLY of Virginia, Mr. CONYERS, Mr. COSTA, Mr. COSTELLO, Mr. COURTNEY, Mr. CRAWFORD, Mr. CRITZ, Mr. CROWLEY, Mr. CUELLAR, Mr. CUMMINGS, Mr. DAVIS of Illinois, Mr. DAVIS of Kentucky, Mrs. DAVIS of California, Mr. DEFazio, Ms. DEGETTE, Ms. DELAURO, Mr. DENT, Mr. DIAZ-BALART, Mr. DINGELL, Mr. DOGGETT, Mr. DONNELLY of Indiana, Mr. DOYLE, Mr. DUNCAN of Tennessee, Mr. ELLISON, Mr. ENGEL, Ms. ESHOO, Mr. FARR, Mr. FILNER, Mr. FITZPATRICK, Mr. FRANK of Massachusetts, Mr. FRELINGHUYSEN, Mr. GARAMENDI, Mr. GARDNER, Mr. GONZALEZ, Mr. GOODLATTE, Mr. GENE GREEN of Texas, Mr. GRIJALVA, Mr. GRIMM, Mr. GUTHRIE, Mr. GUTIERREZ, Ms. HANABUSA, Mr. HASTINGS of Florida, Ms. HAYWORTH, Mr. HEINRICH, Mr. HIGGINS, Mr. HIMES, Mr. HINCHEY, Mr. HINOJOSA, Ms. HIRONO, Mr. HOLDEN, Mr. HOLT, Mr. HONDA, Mr. HULTGREN, Mr. INSLEE, Mr. ISRAEL, Mr. JACKSON of Illinois, Ms. JACKSON LEE of Texas, Ms. JENKINS, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. SAM JOHNSON of Texas, Mr. JOHNSON of Illinois, Mr. JONES, Ms. KAPTUR, Mr. KILDEE, Mr. KIND, Mr. KING of New York, Mr. KING of Iowa, Mr. KISSELL, Mr. LANCE, Mr. LANGEVIN, Mr. LARSEN of Washington, Mr. LARSON of Connecticut, Mr. LATHAM, Mr. LATOURETTE, Mr. LATTA, Ms. LEE of California, Mr. LEVIN, Mr. LEWIS of Georgia, Mr. LIPINSKI, Mr. LOBIONDO, Mr. LOEBSACK, Ms. ZOE LOFGREN of California, Mrs. LOWEY, Mr. LUJÁN,

Mrs. LUMMIS, Mr. DANIEL E. LUNGREN of California, Mr. LYNCH, Mrs. MALONEY, Mr. MANZULLO, Mr. MARKEY, Mr. MATHESON, Ms. MATSUI, Mrs. MCCARTHY of New York, Ms. MCCOLLUM, Mr. MCCOTTER, Mr. McDERMOTT, Mr. MCGOVERN, Mr. MCHENRY, Mr. MCINTYRE, Mrs. McMORRIS RODGERS, Mr. MCNERNEY, Mr. MEEHAN, Mr. MICHAUD, Mr. MILLER of North Carolina, Mrs. MILLER of Michigan, Mr. GEORGE MILLER of California, Ms. MOORE, Mr. MORAN, Mr. MURPHY of Connecticut, Mrs. MYRICK, Mrs. NAPOLITANO, Mr. NEAL, Mr. NUNES, Mr. NUNNELEE, Mr. OLVER, Mr. OWENS, Mr. PALLONE, Mr. PASCARELL, Mr. PASTOR of Arizona, Mr. PAUL, Mr. PAULSEN, Mr. PAYNE, Mr. PERLMUTTER, Mr. PETERS, Mr. PETERSON, Ms. PINGREE of Maine, Mr. PITTS, Mr. POLIS, Mr. PRICE of North Carolina, Mr. RAHALL, Mr. RANGEL, Mr. REHBERG, Mr. RENACCI, Mr. REYES, Mr. RIVERA, Mr. ROE of Tennessee, Mr. ROGERS of Michigan, Ms. ROS-LEHTINEN, Mr. ROSS of Florida, Mr. ROSS of Arkansas, Mr. ROTHMAN of New Jersey, Ms. ROYBAL-ALLARD, Mr. RUPPERSBERGER, Mr. RUSH, Mr. RYAN of Ohio, Ms. LINDA T. SÁNCHEZ of California, Ms. LORETTA SANCHEZ of California, Mr. SARBANES, Ms. SCHAKOWSKY, Mr. SCHIFF, Mr. SCHRADER, Ms. SCHWARTZ, Mr. DAVID SCOTT of Georgia, Mr. SCOTT of Virginia, Mr. SERRANO, Mr. SESSIONS, Mr. SHERMAN, Mr. SHULER, Mr. SHUSTER, Mr. SIMPSON, Mr. SIRES, Ms. SLAUGHTER, Mr. SMITH of Washington, Mr. SMITH of Nebraska, Mr. SMITH of New Jersey, Mr. SMITH of Texas, Ms. SPEIER, Mr. STARK, Ms. SUTTON, Mr. TERRY, Mr. THOMPSON of Mississippi, Mr. THOMPSON of Pennsylvania, Mr. THORBERRY, Mr. TIBERI, Mr. TIPTON, Mr. TONKO, Mr. TOWNS, Ms. TSONGAS, Mr. TURNER, Mr. UPTON, Mr. VAN HOLLEN, Ms. VELÁZQUEZ, Mr. VISCLOSKY, Mr. WALZ of Minnesota, Ms. WASSERMAN SCHULTZ, Ms. WATERS, Mr. WATT, Mr. WAXMAN, Mr. WEINER, Mr. WELCH, Mr. WILSON of South Carolina, Ms. WOOLSEY, Mr. WU, Mr. YARMUTH, Mr. YOUNG of Alaska, Mr. GIBSON, Mr. GARRETT, Mr. BOUSTANY, Mr. BASS of New Hampshire, Mr. WOLF, Mr. MILLER of Florida, Mr. PLATTS, Ms. SEWELL, and Mr. REICHERT) 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 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Conservation Ease-
3 ment Incentive Act of 2011”.

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

7 (a) IN GENERAL.—

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

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

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

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