

113TH CONGRESS
2^D SESSION

H. R. 3813

To provide a three-month extension for the emergency unemployment compensation program, retroactive to its expiration, and to offset the costs of such extension.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2014

Mr. CICILLINE introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Transportation and Infrastructure and Agriculture, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To provide a three-month extension for the emergency unemployment compensation program, retroactive to its expiration, and to offset the costs of such extension.

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 “Emergency Unemploy-
5 ment Compensation Continuation Act”.

1 **SEC. 2. CONTINUATION OF EMERGENCY UNEMPLOYMENT**
2 **COMPENSATION PROGRAM.**

3 (a) **EXTENSION OF EMERGENCY UNEMPLOYMENT**
4 **COMPENSATION PROGRAM.—**

5 (1) **EXTENSION.**—Section 4007(a)(2) of the
6 Supplemental Appropriations Act, 2008 (Public Law
7 110–252; 26 U.S.C. 3304 note) is amended by strik-
8 ing “January 1, 2014” and inserting “April 1,
9 2014”.

10 (2) **FUNDING.**—Section 4004(e)(1) of the Sup-
11 plemental Appropriations Act, 2008 (Public Law
12 110–252; 26 U.S.C. 3304 note) is amended—

13 (A) in subparagraph (I), by striking “and”
14 at the end;

15 (B) in subparagraph (J), by inserting
16 “and” at the end; and

17 (C) by inserting after subparagraph (J)
18 the following:

19 “(K) the amendments made by section
20 2(a) of the Emergency Unemployment Com-
21 pensation Extension Act;”.

22 (3) **EFFECTIVE DATE.**—The amendments made
23 by this subsection shall take effect as if included in
24 the enactment of the American Taxpayer Relief Act
25 of 2012 (Public Law 112–240).

1 (b) TEMPORARY EXTENSION OF EXTENDED BEN-
2 EFIT PROVISIONS.—

3 (1) IN GENERAL.—Section 2005 of the Assist-
4 ance for Unemployed Workers and Struggling Fami-
5 lies Act, as contained in Public Law 111–5 (26
6 U.S.C. 3304 note), is amended—

7 (A) by striking “December 31, 2013” each
8 place it appears and inserting “March 31,
9 2014”; and

10 (B) in subsection (c), by striking “June
11 30, 2014” and inserting “September 30,
12 2014”.

13 (2) EXTENSION OF MATCHING FOR STATES
14 WITH NO WAITING WEEK.—Section 5 of the Unem-
15 ployment Compensation Extension Act of 2008
16 (Public Law 110–449; 26 U.S.C. 3304 note) is
17 amended by striking “June 30, 2014” and inserting
18 “September 30, 2014”.

19 (3) EXTENSION OF MODIFICATION OF INDICA-
20 TORS UNDER THE EXTENDED BENEFIT PROGRAM.—
21 Section 203 of the Federal-State Extended Unem-
22 ployment Compensation Act of 1970 (26 U.S.C.
23 3304 note) is amended—

1 (A) in subsection (d), by striking “Decem-
2 ber 31, 2013” and inserting “March 31, 2014”;
3 and

4 (B) in subsection (f)(2), by striking “De-
5 cember 31, 2013” and inserting “March 31,
6 2014”.

7 (4) EFFECTIVE DATE.—The amendments made
8 by this subsection shall take effect as if included in
9 the enactment of the American Taxpayer Relief Act
10 of 2012 (Public Law 112–240).

11 (c) EXTENSION OF FUNDING FOR REEMPLOYMENT
12 SERVICES AND REEMPLOYMENT AND ELIGIBILITY AS-
13 SESSMENT ACTIVITIES.—

14 (1) IN GENERAL.—Section 4004(c)(2)(A) of the
15 Supplemental Appropriations Act, 2008 (Public Law
16 110–252; 26 U.S.C. 3304 note) is amended by strik-
17 ing “through fiscal year 2014” and inserting
18 “through the first quarter of fiscal year 2015”.

19 (2) EFFECTIVE DATE.—The amendments made
20 by this section shall take effect as if included in the
21 enactment of the American Taxpayer Relief Act of
22 2012 (Public Law 112–240).

23 (d) ADDITIONAL EXTENDED UNEMPLOYMENT BENE-
24 FITS UNDER THE RAILROAD UNEMPLOYMENT INSUR-
25 ANCE ACT.—

1 (1) EXTENSION.—Section 2(c)(2)(D)(iii) of the
2 Railroad Unemployment Insurance Act (45 U.S.C.
3 352(c)(2)(D)(iii)) is amended—

4 (A) by striking “June 30, 2013” and in-
5 serting “September 30, 2013”; and

6 (B) by striking “December 31, 2013” and
7 inserting “March 31, 2014”.

8 (2) CLARIFICATION ON AUTHORITY TO USE
9 FUNDS.—Funds appropriated under either the first
10 or second sentence of clause (iv) of section
11 2(c)(2)(D) of the Railroad Unemployment Insurance
12 Act shall be available to cover the cost of additional
13 extended unemployment benefits provided under
14 such section 2(c)(2)(D) by reason of the amend-
15 ments made by subsection (a) as well as to cover the
16 cost of such benefits provided under such section
17 2(c)(2)(D), as in effect on the day before the date
18 of enactment of this Act.

19 (3) FUNDING FOR ADMINISTRATION.—Out of
20 any funds in the Treasury not otherwise appro-
21 priated, there are appropriated to the Railroad Re-
22 tirement Board \$62,500 for administrative expenses
23 associated with the payment of additional extended
24 unemployment benefits provided under section
25 2(c)(2)(D) of the Railroad Unemployment Insurance

1 Act by reason of the amendments made by para-
2 graph (1), to remain available until expended.

3 (e) FLEXIBILITY FOR UNEMPLOYMENT PROGRAM
4 AGREEMENTS.—

5 (1) FLEXIBILITY.—

6 (A) IN GENERAL.—Subsection (g) of sec-
7 tion 4001 of the Supplemental Appropriations
8 Act, 2008 (Public Law 110–252; 26 U.S.C.
9 3304 note) shall not apply with respect to a
10 State that has enacted a law before December
11 1, 2013, that, upon taking effect, would violate
12 such subsection.

13 (B) EFFECTIVE DATE.—Subparagraph (A)
14 is effective with respect to weeks of unemploy-
15 ment beginning on or after December 29, 2013.

16 (2) PERMITTING A SUBSEQUENT AGREE-
17 MENT.—Nothing in such title IV shall preclude a
18 State whose agreement under such title was termi-
19 nated from entering into a subsequent agreement
20 under such title on or after the date of the enact-
21 ment of this Act if the State, taking into account the
22 application of paragraph (1), would otherwise meet
23 the requirements for an agreement under such title.

1 **SEC. 3. ELIMINATION OF PRIVATE JET GIVEAWAY.**

2 (a) IN GENERAL.—Subparagraph (C) of section
3 168(e)(3) of the Internal Revenue Code of 1986 is amend-
4 ed by striking “and” at the end of clause (iv), by redesign-
5 nating clause (v) as clause (vi), and by inserting after
6 clause (iv) the following new clause:

7 “(v) any general aviation aircraft,
8 and”.

9 (b) CLASS LIFE.—Paragraph (3) of section 168(g)
10 of the Internal Revenue Code of 1986 is amended by in-
11 serting after subparagraph (E) the following new subpara-
12 graph:

13 “(F) GENERAL AVIATION AIRCRAFT.—In
14 the case of any general aviation aircraft, the re-
15 covery period used for purposes of paragraph
16 (2) shall be 12 years.”.

17 (c) GENERAL AVIATION AIRCRAFT.—Subsection (i)
18 of section 168 of the Internal Revenue Code of 1986 is
19 amended by inserting after paragraph (19) the following
20 new paragraph:

21 “(20) GENERAL AVIATION AIRCRAFT.—The
22 term ‘general aviation aircraft’ means any airplane
23 or helicopter (including airframes and engines) not
24 used in commercial or contract carrying of pas-
25 sengers or freight, but which primarily engages in
26 the carrying of passengers.”.

1 (d) EFFECTIVE DATE.—This section shall be effective for property placed in service after December 31,
2 2012.

4 **SEC. 4. ADJUSTED GROSS INCOME AND PER PERSON LIMITATIONS ON SHARE OF INSURANCE PREMIUMS PAID BY FEDERAL CROP INSURANCE CORPORATION.**

8 Section 508(e)(1) of the Federal Crop Insurance Act
9 (7 U.S.C. 1508(e)(1)) is amended—

10 (1) by striking “For the purpose” and inserting
11 the following:

12 “(A) PAYMENT AUTHORITY.—For the purpose”; and
13

14 (2) by adding at the end the following new subparagraphs:
15

16 “(B) ADJUSTED GROSS INCOME LIMITATION.—The Corporation shall not pay a part of
17 the premium for additional coverage for any
18 person or legal entity that has an average adjusted gross income (as defined in section
19 1001D of the Food Security Act of 1985 (7
20 U.S.C. 1308–3a)) in excess of \$250,000.

21 “(C) PER PERSON LIMITATION.—The Corporation shall not pay more than \$40,000 to
22
23
24

1 any person or legal entity for premiums under
2 this section.”.

3 **SEC. 5. PAYMENT LIMITATIONS RELATED TO CROP SUB-**
4 **SIDIES.**

5 (a) IN GENERAL.—Section 1001 of the Food Security
6 Act of 1985 (7 U.S.C. 1308) is amended—

7 (1) in subsection (a), by striking paragraph (3)
8 and inserting the following:

9 “(3) LEGAL ENTITY.—

10 “(A) IN GENERAL.—The term ‘legal entity’
11 means—

12 “(i) an organization that (subject to
13 the requirements of this section and sec-
14 tion 1001A) is eligible to receive a pay-
15 ment under a provision of law referred to
16 in subsection (b), (c), or (d);

17 “(ii) a corporation, joint stock com-
18 pany, association, limited partnership, lim-
19 ited liability company, limited liability
20 partnership, charitable organization, es-
21 tate, irrevocable trust, grantor of a rev-
22 ocable trust, or other similar entity (as de-
23 termined by the Secretary); and

24 “(iii) an organization that is partici-
25 pating in a farming operation as a partner

1 in a general partnership or as a participant
2 in a joint venture.

3 “(B) EXCLUSION.—The term ‘legal entity’
4 does not include a general partnership or joint
5 venture.”;

6 (2) by striking subsections (b) through (d) and
7 inserting the following:

8 “(b) LIMITATION ON PAYMENTS FOR COVERED COM-
9 MODITIES, COTTON, AND PEANUTS.—The total amount of
10 payments received, directly or indirectly, by a person or
11 legal entity for any crop year for 1 or more covered com-
12 modities, cotton, and peanuts under title I of the Food,
13 Conservation, and Energy Act of 2008, any extension of
14 such Act, or title I of the Federal Agriculture Reform and
15 Risk Management Act of 2013 may not exceed \$125,000,
16 of which—

17 “(1) not more than \$75,000 may consist of
18 marketing loan gains and loan deficiency payments
19 received pursuant to such Act; and

20 “(2) not more than \$50,000 may consist of any
21 other payments made for covered commodities and
22 peanuts under such Acts.

23 “(c) SPOUSAL EQUITY.—

24 “(1) IN GENERAL.—Notwithstanding subsection
25 (b), except as provided in paragraph (2), if a person

1 and the spouse of the person are covered by para-
2 graph (2) and receive, directly or indirectly, any pay-
3 ment or gain covered by this section, the total
4 amount of payments or gains (as applicable) covered
5 by this section that the person and spouse may
6 jointly receive during any crop year may not exceed
7 an amount equal to twice the applicable dollar
8 amounts specified in subsection (b).

9 “(2) EXCEPTIONS.—

10 “(A) SEPARATE FARMING OPERATIONS.—

11 In the case of a married couple in which each
12 spouse, before the marriage, was separately en-
13 gaged in an unrelated farming operation, each
14 spouse shall be treated as a separate person
15 with respect to a farming operation brought
16 into the marriage by a spouse, subject to the
17 condition that the farming operation shall re-
18 main a separate farming operation, as deter-
19 mined by the Secretary.

20 “(B) ELECTION TO RECEIVE SEPARATE
21 PAYMENTS.—A married couple may elect to re-
22 ceive payments separately in the name of each
23 spouse if the total amount of payments and
24 benefits described in subsection (b) that the
25 married couple receives, directly or indirectly,

1 does not exceed an amount equal to twice the
2 applicable dollar amounts specified in those
3 subsections.”;

4 (3) in paragraph (3)(B) of subsection (f), by
5 adding at the end the following:

6 “(iii) IRREVOCABLE TRUSTS.—In pro-
7 mulgating regulations to define the term
8 ‘legal entity’ as the term applies to irrev-
9 ocable trusts, the Secretary shall ensure
10 that irrevocable trusts are legitimate enti-
11 ties that have not been created for the pur-
12 pose of avoiding a payment limitation.”;

13 and

14 (4) in subsection (h), in the second sentence, by
15 striking “or other entity” and inserting “or legal en-
16 tity”.

17 (b) CONFORMING AMENDMENTS.—

18 (1) Section 1001 of the Food Security Act of
19 1985 (7 U.S.C. 1308) is amended—

20 (A) in subsection (e), by striking “sub-
21 sections (b) and (c)” each place it appears in
22 paragraphs (1) and (3)(B) and inserting “sub-
23 section (b)”;

24 (B) in subsection (f)—

1 (i) in paragraph (2), by striking
2 “Subsections (b) and (c)” and inserting
3 “Subsection (b)”;

4 (ii) in paragraph (4)(B), by striking
5 “subsection (b) or (c)” and inserting “sub-
6 section (b)”;

7 (iii) in paragraph (5)—

8 (I) in subparagraph (A), by strik-
9 ing “subsection (d)”;

10 (II) in subparagraph (B), by
11 striking “subsection (b), (c), or (d)”
12 and inserting “subsection (b)”;

13 (iv) in paragraph (6)—

14 (I) in subparagraph (A), by strik-
15 ing “Notwithstanding subsection (d),
16 except as provided in subsection (g)”
17 and inserting “Except as provided in
18 subsection (f)”;

19 (II) in subparagraph (B), by
20 striking “subsections (b), (c), and
21 (d)” and inserting “subsection (b)”;

22 (C) in subsection (g)—

23 (i) in paragraph (1)—

1 (I) by striking “subsection
2 (f)(6)(A)” and inserting “subsection
3 (e)(6)(A)”; and

4 (II) by striking “subsection (b)
5 or (c)” and inserting “subsection (b)”;
6 and

7 (ii) in paragraph (2)(A), by striking
8 “subsections (b) and (c)” and inserting
9 “subsection (b)”; and

10 (D) by redesignating subsections (e)
11 through (h) as subsections (d) through (g), re-
12 spectively.

13 (2) Section 1001A of the Food Security Act of
14 1985 (7 U.S.C. 1308–1) is amended—

15 (A) in subsection (a), by striking “sub-
16 sections (b) and (c) of section 1001” and in-
17 serting “section 1001(b)”; and

18 (B) in subsection (b)(1), by striking “sub-
19 section (b) or (c) of section 1001” and inserting
20 “section 1001(b)”.

21 (3) Section 1001B(a) of the Food Security Act
22 of 1985 (7 U.S.C. 1308–2(a)) is amended in the
23 matter preceding paragraph (1) by striking “sub-
24 sections (b) and (c) of section 1001” and inserting
25 “section 1001(b)”.

1 (c) PAYMENTS LIMITED TO ACTIVE FARMERS.—Sec-
2 tion 1001A of the Food Security Act of 1985 (7 U.S.C.
3 1308–1) is amended—

4 (1) in subsection (b)(2)—

5 (A) by striking “or active personal man-
6 agement” each place it appears in subpara-
7 graphs (A)(i)(II) and (B)(ii); and

8 (B) in subparagraph (C), by striking “, as
9 applied to the legal entity, are met by the legal
10 entity, the partners or members making a sig-
11 nificant contribution of personal labor or active
12 personal management” and inserting “are met
13 by partners or members making a significant
14 contribution of personal labor, those partners or
15 members”; and

16 (2) in subsection (c)—

17 (A) in paragraph (1)—

18 (i) by striking subparagraph (A) and
19 inserting the following:

20 “(A) the landowner share-rents the land at
21 a rate that is usual and customary;”;

22 (ii) in subparagraph (B), by striking
23 the period at the end and inserting “;
24 and”; and

1 (iii) by adding at the end the fol-
2 lowing:

3 “(C) the share of the payments received by
4 the landowner is commensurate with the share
5 of the crop or income received as rent.”;

6 (B) in paragraph (2)(A), by striking “ac-
7 tive personal management or”;

8 (C) in paragraph (5)—

9 (i) by striking “(5)” and all that fol-
10 lows through “(A) IN GENERAL.—A per-
11 son” and inserting the following:

12 “(5) CUSTOM FARMING SERVICES.—A person”;

13 (ii) by inserting “under usual and
14 customary terms” after “services”; and

15 (iii) by striking subparagraph (B);

16 and

17 (D) by adding at the end the following:

18 “(7) FARM MANAGERS.—A person who other-
19 wise meets the requirements of this subsection other
20 than (b)(2)(A)(i)(II) shall be considered to be ac-
21 tively engaged in farming, as determined by the Sec-
22 retary, with respect to the farming operation, includ-
23 ing a farming operation that is a sole proprietorship,
24 a legal entity such as a joint venture or general

1 partnership, or a legal entity such as a corporation
2 or limited partnership, if the person—

3 “(A) makes a significant contribution of
4 management to the farming operation necessary
5 for the farming operation, taking into ac-
6 count—

7 “(i) the size and complexity of the
8 farming operation; and

9 “(ii) the management requirements
10 normally and customarily required by simi-
11 lar farming operations;

12 “(B)(i) is the only person in the farming
13 operation qualifying as actively engaged in
14 farming by using the farm manager special
15 class designation under this paragraph; and

16 “(ii) together with any other persons in the
17 farming operation qualifying as actively en-
18 gaged in farming under subsection (b)(2) or as
19 part of a special class under this subsection,
20 does not collectively receive, directly or indi-
21 rectly, an amount equal to more than the appli-
22 cable limits under section 1001(b);

23 “(C) does not use the management con-
24 tribution under this paragraph to qualify as ac-

1 tively engaged in more than 1 farming oper-
2 ation; and

3 “(D) manages a farm operation that does
4 not substantially share equipment, labor, or
5 management with persons or legal entities that
6 with the person collectively receive, directly or
7 indirectly, an amount equal to more than the
8 applicable limits under section 1001(b).”.

9 (d) APPLICATION.—The amendments made by this
10 section shall apply beginning with the 2014 crop year.

○