

111TH CONGRESS  
1ST SESSION

# H. R. 1831

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 31, 2009

Mr. THOMPSON of California (for himself, Mr. CANTOR, Mr. BLUMENAUER, Mr. BRADY of Texas, Mr. DAVIS of Alabama, Mr. DOGGETT, Mr. ETHERIDGE, Mr. HIGGINS, Mr. KIND, Mr. LARSON of Connecticut, Mr. ROSKAM, Ms. SCHWARTZ, Mr. YARMUTH, Mr. ALTMIRE, Mr. BACHUS, Ms. BALDWIN, Mr. BISHOP of New York, Mrs. BLACKBURN, Mr. BOOZMAN, Mr. BURTON of Indiana, Mrs. CAPPES, Mr. CARDOZA, Mr. CARNAHAN, Mr. CARNEY, Mr. CHANDLER, Mr. CONAWAY, Mr. CONNOLLY of Virginia, Mr. COSTA, Mr. COURTNEY, Mrs. DAHLKEMPER, Mr. DELAHUNT, Ms. DELAURO, Mr. DENT, Mr. LINCOLN DIAZ-BALART of Florida, Mr. DINGELL, Mr. EHLERS, Mr. ELLISON, Mr. ENGEL, Ms. ESHOO, Mr. FORTENBERRY, Mr. FRELINGHUYSEN, Mr. GERLACH, Ms. GIFFORDS, Mr. GOODLATTE, Mr. HALL of New York, Mr. HASTINGS of Florida, Mr. HINCHEY, Ms. HIRONO, Mr. HOLT, Mr. HONDA, Mr. ISRAEL, Mr. KAGEN, Mr. KENNEDY, Mr. KILDEE, Mr. KING of New York, Mr. KISSELL, Mr. KRATOVIL, Mr. LANGEVIN, Mrs. LOWEY, Mrs. LUMMIS, Mr. DANIEL E. LUNGREN of California, Mrs. MALONEY, Ms. MARKEY of Colorado, Mr. MCCOTTER, Mr. MCINTYRE, Mr. MCNERNEY, Mr. MICHAUD, Mr. MILLER of North Carolina, Mr. GEORGE MILLER of California, Mr. MITCHELL, Mr. MURPHY of Connecticut, Mr. PATRICK J. MURPHY of Pennsylvania, Mr. OLVER, Mr. PAULSEN, Mr. PERRIELLO, Ms. PINGREE of Maine, Mr. PITTS, Mr. POLIS of Colorado, Mr. PRICE of North Carolina, Mr. PUTNAM, Mr. PAUL, Mr. ROSS, Mr. SALAZAR, Mr. SCHAUER, Mr. SCHIFF, Mr. SESTAK, Mr. SHULER, Mrs. TAUSCHER, Mr. THORNBERRY, Mr. WAXMAN, Mr. WEINER, Mr. WITTMAN, Mr. WOLF, and Ms. WOOLSEY) 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,*

3 **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Conservation Ease-  
5 ment Incentive Act of 2009”.

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

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1 years beginning after the date of the enactment of this  
2 Act.

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