

112TH CONGRESS
1ST SESSION

S. 339

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

IN THE SENATE OF THE UNITED STATES

FEBRUARY 14, 2011

Mr. BAUCUS (for himself and Mr. TESTER) introduced the following bill;
which was read twice and referred to the Committee on Finance

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 “Rural Heritage Con-
5 servation Extension Act of 2011”.

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

9 (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 December 31, 2011.

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