

103^D CONGRESS
2^D SESSION

H. R. 4823

To amend the Internal Revenue Code of 1986 to encourage the preservation of Civil War battlefields for public purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 15, 1994

Mr. ANDREWS of Texas 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 encourage the preservation of Civil War battlefields for public purposes.

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 “Civil War Battlefields
5 Preservation Tax Incentives Act of 1994”.

1 **SEC. 2. DEDUCTION FROM GROSS ESTATE FOR TRANSFER**
2 **BY HEIR OF QUALIFIED CONSERVATION**
3 **EASEMENT ON LAND WITHIN A CIVIL WAR**
4 **BATTLEFIELD SITE.**

5 (a) IN GENERAL.—Section 2055 of the Internal Rev-
6 enue Code of 1986 (relating to transfers for public, chari-
7 table, and religious uses) is amended by redesignating sub-
8 section (g) as subsection (h) and by inserting after sub-
9 section (f) the following new subsection:

10 “(g) TRANSFER BY HEIR OF QUALIFIED CONSERVA-
11 TION EASEMENT ON LAND WITHIN CIVIL WAR BATTLE-
12 FIELD SITE.—

13 “(1) IN GENERAL.—For purposes of this sec-
14 tion, if—

15 “(A) the gross estate of a decedent in-
16 cludes real property located within an area des-
17 ignated as a Civil War battlefield by the Civil
18 War Sites Advisory Commission,

19 “(B) within 9 months after the date of
20 death of the decedent, the person who acquired
21 the property from the decedent (or to whom
22 such property passed from the decedent) trans-
23 fers a qualified real property interest in such
24 property, and

1 to valuation of certain farm, etc., real property) is amend-
 2 ed by adding at the end thereof the following new sen-
 3 tence: “The preceding sentence shall be applied without
 4 regard to any such property which is within an area des-
 5 igned as a Civil War battlefield by the Civil War Sites
 6 Advisory Commission.”

7 (b) EFFECTIVE DATE.—The amendment made by
 8 subsection (a) shall apply to estates of decedents dying
 9 after the date of the enactment of this Act.

10 **SEC. 4. CREDIT FOR CHARITABLE CONTRIBUTION OF CER-**
 11 **TAIN INTERESTS IN CIVIL WAR BATTLEFIELD**
 12 **SITES.**

13 (a) IN GENERAL.—Subpart A of part IV of sub-
 14 chapter A of chapter 1 of the Internal Revenue Code of
 15 1986 (relating to nonrefundable personal credits) is
 16 amended by inserting after section 22 the following new
 17 section:

18 **“SEC. 23. CREDIT FOR CHARITABLE CONTRIBUTION OF**
 19 **CERTAIN INTERESTS IN CIVIL WAR BATTLE-**
 20 **FIELD SITES.**

21 “(a) IN GENERAL.—In the case of an individual,
 22 there shall be allowed as a credit against the tax imposed
 23 by this chapter for the taxable year an amount equal to
 24 50 percent of the amount of any qualified Civil War battle-
 25 field contribution which is made during such taxable year.

1 “(b) QUALIFIED CIVIL WAR BATTLEFIELD CON-
2 TRIBUTION.—For purposes of this section—

3 “(1) IN GENERAL.—The term ‘qualified Civil
4 War battlefield contribution’ means any qualified
5 conservation contribution (as defined in section
6 170(h)) if the real property referred to in section
7 170(h)(2) is real property within an area designated
8 as a Civil War battlefield by the Civil War Sites Ad-
9 visory Commission.

10 “(2) AMOUNT OF CONTRIBUTION.—The amount
11 of any qualified Civil War battlefield contribution is
12 the amount which would (but for subsection (c)) be
13 allowed as a deduction under 170 for such contribu-
14 tion (determined without regard to section 170(b)).

15 “(c) DENIAL OF DOUBLE BENEFIT.—No deduction
16 shall be allowed under this chapter for any contribution
17 for which is credit is allowed under this section.”

18 (b) CLERICAL AMENDMENT.—The table of sections
19 for such subpart A is amended by inserting after the item
20 relating to section 22 the following new item:

“Sec. 23. Credit for charitable contribution of certain interests in
Civil War battlefield sites.”

21 (c) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to taxable years beginning after
23 the date of the enactment of this Act.

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