

106TH CONGRESS
1ST SESSION

H. R. 2640

To amend the Internal Revenue Code of 1986 to provide that long-term vehicle storage by tax-exempt organizations which conduct county and similar fairs shall not be treated as an unrelated trade or business.

IN THE HOUSE OF REPRESENTATIVES

JULY 29, 1999

Mr. CAMP 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 provide that long-term vehicle storage by tax-exempt organizations which conduct county and similar fairs shall not be treated as an unrelated trade or business.

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 “Tax Fairness for Coun-
5 ty Fairs Act of 1999”.

1 **SEC. 2. TREATMENT OF LONG-TERM VEHICLE STORAGE BY**
2 **ORGANIZATIONS CONDUCTING COUNTY**
3 **FAIRS, ETC.**

4 (a) **IN GENERAL.**—Subsection (d) of section 513 of
5 the Internal Revenue Code of 1986 (defining unrelated
6 trade or business) is amended by adding at the end the
7 following new paragraph:

8 “(5) **VEHICLE STORAGE.**—The term ‘unrelated
9 trade or business’ shall not include any activity—

10 “(A) which is conducted by a qualifying or-
11 ganization described in paragraph (2)(C), and

12 “(B) which consists of providing storage
13 (for periods of not less than 1 month) for vehi-
14 cles, boats, and trailers on the grounds of the
15 fair or exposition referred to in such para-
16 graph.”

17 (b) **EFFECTIVE DATE.**—The amendment made by
18 this section shall apply to activities in taxable years begin-
19 ning after the date of the enactment of this Act.

○