

106TH CONGRESS
2D SESSION

H. R. 4064

To amend the Internal Revenue Code of 1986 to exclude from net earnings from self-employment certain payments under the conservation reserve program.

IN THE HOUSE OF REPRESENTATIVES

MARCH 22, 2000

Mr. MORAN of Kansas (for himself and Mr. POMEROY) 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 exclude from net earnings from self-employment certain payments under the conservation reserve program.

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. CERTAIN PAYMENTS UNDER CONSERVATION**
4 **RESERVE PROGRAM EXCLUDED FROM NET**
5 **EARNINGS FROM SELF-EMPLOYMENT.**

6 (a) INTERNAL REVENUE CODE.—Section 1402(a) of
7 the Internal Revenue Code of 1986 (relating to net earn-
8 ings from self-employment) is amended by striking “;
9 and” at the end of paragraph (14), striking the period

1 and inserting “; and” at the end of paragraph (15), and
2 inserting after paragraph (15) the following new para-
3 graph:

4 “(16) there shall be excluded amounts received
5 as annual rental payments under section 1234 of the
6 Food Security Act of 1985 (16 U.S.C. 3834) for
7 lands enrolled in the conservation reserve.”.

8 (b) SOCIAL SECURITY ACT.—Section 211(a) of the
9 Social Security Act is amended by striking “; and” at the
10 end of paragraph (14), striking the period and inserting
11 “; and” at the end of paragraph (15), and inserting after
12 paragraph (15) the following new paragraph:

13 “(16) There shall be excluded amounts received
14 as annual rental payments under section 1234 of the
15 Food Security Act of 1985 (16 U.S.C. 3834) for
16 lands enrolled in the conservation reserve.”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to taxable years beginning before,
19 on, or after the date of the enactment of this Act.

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