

106TH CONGRESS
2D SESSION

H.R. 4212

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

IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 2000

Mr. MINGE 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 payments under the conservation reserve program from net earnings from self-employment.

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. EXCLUSION OF CONSERVATION RESERVE PRO-**
4 **GRAM PAYMENTS FROM NET EARNINGS**
5 **FROM SELF-EMPLOYMENT.**

6 (a) IN GENERAL.—Subsection (a) of section 1402 of
7 the Internal Revenue Code of 1986 (defining net earnings
8 from self-employment) is amended by striking “and” at
9 the end of paragraph (14), by striking the period at the

1 end of paragraph (15) and inserting “; and”, and by in-
2 serting after paragraph (15) the following new paragraph:

3 “(16) there shall be excluded amounts received
4 as payments under the conservation reserve program
5 carried out under subchapter B of chapter 1 of sub-
6 title D of title XII of the Food Security Act of 1985
7 (16 U.S.C. 3831 et seq.).”.

8 (b) CONFORMING AMENDMENT.—Section 211(a) of
9 the Social Security Act is amended by striking “; and”
10 at the end of paragraph (14), striking the period and in-
11 serting “; and” at the end of paragraph (15), and insert-
12 ing after paragraph (15) the following new paragraph:

13 “(16) There shall be excluded amounts received
14 as payments under the conservation reserve program
15 carried out under subchapter B of chapter 1 of sub-
16 title D of title XII of the Food Security Act of 1985
17 (16 U.S.C. 3831 et seq.).”.

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

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