

108TH CONGRESS  
1ST SESSION

# H. R. 2029

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

MAY 8, 2003

Mr. CAMP (for himself and Mr. BLUNT) 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 2003”.

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.

○