

108TH CONGRESS
1ST SESSION

S. 1316

To treat payments under the Conservation Reserve Program as rentals from real estate.

IN THE SENATE OF THE UNITED STATES

JUNE 24, 2003

Mr. BROWNBACK (for himself, Mr. DORGAN, Mr. GRASSLEY, Mr. BAUCUS, Mr. DASCHLE, Mr. ROBERTS, Mr. BURNS, Mr. BOND, Mr. ALLARD, Mr. HAGEL, Mr. DEWINE, Mr. CRAIG, Mr. LEVIN, Mr. LEAHY, Mr. CONRAD, Mr. HARKIN, and Mr. JEFFORDS) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To treat payments under the Conservation Reserve Program as rentals from real estate.

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 “Conservation Reserve
5 Program Tax Fairness Act of 2003”.

1 **SEC. 2. TREATMENT OF CONSERVATION RESERVE PRO-**
2 **GRAM PAYMENTS AS RENTALS FROM REAL**
3 **ESTATE.**

4 (a) **INTERNAL REVENUE CODE.**—Section 1402(a)(1)
5 of the Internal Revenue Code of 1986 (defining net earn-
6 ings from self-employment) is amended by inserting “and
7 including payments under section 1233(2) of the Food Se-
8 curity Act of 1985 (16 U.S.C. 3833(2))” after “crop
9 shares”.

10 (b) **SOCIAL SECURITY ACT.**—Section 211(a)(1) of
11 the Social Security Act is amended by inserting “and in-
12 cluding payments under section 1233(2) of the Food Secu-
13 rity Act of 1985 (16 U.S.C. 3833(2))” after “crop
14 shares”.

15 (c) **EFFECTIVE DATE.**—The amendments made by
16 this section shall apply to payments made before, on, or
17 after the date of the enactment of this Act.

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