

112TH CONGRESS  
1ST SESSION

# S. 339

To amend the Internal Revenue Code of 1986 to make permanent the special rule for contributions of qualified conservation contributions.

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 14, 2011

Mr. BAUCUS (for himself and Mr. TESTER) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent the special rule for contributions of qualified conservation contributions.

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 “Rural Heritage Con-  
5 servation Extension Act of 2011”.

6 **SEC. 2. SPECIAL RULE FOR CONTRIBUTIONS OF QUALIFIED**  
7 **CONSERVATION CONTRIBUTIONS MADE PER-**  
8 **MANENT.**

9 (a) IN GENERAL.—

1           (1) INDIVIDUALS.—Subparagraph (E) of sec-  
2           tion 170(b)(1) of the Internal Revenue Code of 1986  
3           (relating to contributions of qualified conservation  
4           contributions) is amended by striking clause (vi).

5           (2) CORPORATIONS.—Subparagraph (B) of sec-  
6           tion 170(b)(2) of such Code (relating to qualified  
7           conservation contributions) is amended by striking  
8           clause (iii).

9           (b) EFFECTIVE DATE.—The amendments made by  
10          this section shall apply to contributions made in taxable  
11          years beginning after December 31, 2011.

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