

110TH CONGRESS
1ST SESSION

H. R. 3623

To amend the Internal Revenue Code of 1986 to extend the deduction for contributions of real property made for conservation purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 20, 2007

Mr. PATRICK J. MURPHY of Pennsylvania (for himself and Mr. GILCHREST) 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 extend the deduction for contributions of real property made for conservation purposes.

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. EXTENSION OF DEDUCTION FOR QUALIFIED**
4 **CONSERVATION CONTRIBUTIONS.**

5 (a) IN GENERAL.—Clause (vi) of section
6 170(b)(1)(E) of the Internal Revenue Code of 1986 (relat-
7 ing to termination of deduction for qualified conservation
8 contributions) is amended by striking “December 31,
9 2007” and inserting “December 31, 2008”.

1 (b) **EFFECTIVE DATE.**—The amendment made by
2 subsection (a) shall apply to contributions made in taxable
3 years beginning after December 31, 2007.

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