

113TH CONGRESS
1ST SESSION

S. 526

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

IN THE SENATE OF THE UNITED STATES

MARCH 12, 2013

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

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the special rule for contributions of qualified conservation contributions, and for other 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. SHORT TITLE.**

4 This Act may be cited as the “Rural Heritage Con-
5 servation Extension Act of 2013”.

6 **SEC. 2. SPECIAL RULE FOR CONTRIBUTIONS OF QUALIFIED**

7 **CONSERVATION CONTRIBUTIONS MADE PER-**
8 **MANENT.**

9 (a) IN GENERAL.—

