

Bill Fact Sheet - December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/107/hr/110

# HR 110

Private Land Conservation Tax Act Congress: 107 (2001–2003, Ended)

Chamber: House Policy Area: Taxation Introduced: Jan 3, 2001

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jan 3, 2001)

Official Text: https://www.congress.gov/bill/107th-congress/house-bill/110

### **Sponsor**

Name: Rep. Hefley, Joel [R-CO-5]

Party: Republican • State: CO • Chamber: House

### **Cosponsors** (1 total)

Cosponsor	Party / State	Role	<b>Date Joined</b>
Rep. Udall, Mark [D-CO-2]	D · CO		Feb 6, 2001

## **Committee Activity**

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 3, 2001

## **Subjects & Policy Tags**

#### **Policy Area:**

Taxation

## **Related Bills**

No related bills are listed.

#### Summary (as of Jan 3, 2001)

Private Land Conservation Tax Act - Amends the Internal Revenue Code to: (1) allow a limited credit to an eligible farmer or rancher for a qualified conservation contribution; (2) treat such a farmer or rancher as an individual with respect to any such contribution with respect to the charitable contribution limit; and (3) expand, for estate tax purposes, the definition of land which may qualify for a conservation contribution.

#### **Actions Timeline**

- Jan 3, 2001: Introduced in House
- Jan 3, 2001: Introduced in House
- Jan 3, 2001: Referred to the House Committee on Ways and Means.