

HR 2202

Citrus Disaster Payment Fairness Act

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 21, 2003

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

Latest Action: Referred to the House Committee on Ways and Means. (May 21, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/2202>

Sponsor

Name: Rep. Weldon, Dave [R-FL-15]

Party: Republican • State: FL • Chamber: House

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Brown, Corrine [D-FL-3]	D · FL		Jun 9, 2003
Rep. Miller, Jeff [R-FL-1]	R · FL		Jun 9, 2003
Rep. Harris, Katherine [R-FL-13]	R · FL		Jun 17, 2003
Rep. Diaz-Balart, Lincoln [R-FL-21]	R · FL		Sep 30, 2003

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 21, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of May 21, 2003)

Citrus Disaster Payment Fairness Act - Amends the Internal Revenue Code to allow taxpayers to take citrus canker tree replacement payments into account as income or gain ratably over the ten-year period beginning with the taxable year in which the taxpayer receives or accrues the payment.

Provides, for purposes of nonrecognition of gain regarding commercial citrus trees involuntarily converted under a public order because of citrus tree canker, that the trees shall be replaced within four years after the close of the first taxable year in which any part of the gain upon conversion is realized, or an additional period if a State or Federal plant health authority determines that the land on which such trees grew is not disease-free.

Actions Timeline

- **May 21, 2003:** Introduced in House
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