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Bill Fact Sheet – December 5, 2025
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Bill page: https://legilist.com/bill/108/hr/2251

HR 2251

To amend the Internal Revenue Code of 1986 to treat as a qualified use for purposes of section 2032A land rented on a net cash basis to any member of the decedent's family.

Congress: 108 (2003–2005, Ended)
Chamber: House
Policy Area: Taxation
Introduced: May 22, 2003
Current Status: Referred to the House Committee on Ways and Means.
Latest Action: Referred to the House Committee on Ways and Means. (May 22, 2003)
Official Text: https://www.congress.gov/bill/108th-congress/house-bill/2251

Sponsor

Name: Rep. Moran, Jerry [R-KS-1]
Party: Republican • **State:** KS • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 22, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of May 22, 2003)

Amends the Internal Revenue Code, with respect to estate and gift tax provisions, to treat land rented on a net cash basis to a member of a decedent's family as a qualified use for alternative farm valuation purposes.

Actions Timeline

- **May 22, 2003:** Introduced in House
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- **May 22, 2003:** Referred to the House Committee on Ways and Means.