

## HR 1448

FARMER Act of 2013

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 9, 2013

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Apr 9, 2013)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/1448>

### Sponsor

**Name:** Rep. Scott, Austin [R-GA-8]

**Party:** Republican • **State:** GA • **Chamber:** House

### Cosponsors (10 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Broun, Paul C. [R-GA-10]	R · GA		Apr 9, 2013
Rep. Crawford, Eric A. "Rick" [R-AR-1]	R · AR		Apr 9, 2013
Rep. Kingston, Jack [R-GA-1]	R · GA		Apr 9, 2013
Rep. McIntyre, Mike [D-NC-7]	D · NC		Apr 9, 2013
Rep. Rogers, Mike D. [R-AL-3]	R · AL		Apr 9, 2013
Rep. Westmoreland, Lynn A. [R-GA-3]	R · GA		Apr 9, 2013
Rep. Yoho, Ted S. [R-FL-3]	R · FL		Apr 9, 2013
Rep. Pearce, Stevan [R-NM-2]	R · NM		Apr 11, 2013
Rep. Gibbs, Bob [R-OH-7]	R · OH		Apr 12, 2013
Rep. Lankford, James [R-OK-5]	R · OK		Apr 23, 2013

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 9, 2013

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

## Summary (as of Apr 9, 2013)

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Farmers and Ranchers Minimizing Estate Regulations Act of 2013 or the FARMER Act of 2013 - Amends the Internal Revenue Code, with respect to the special use valuation of farms and other property used in a trade or business for estate tax purposes, to: (1) increase to \$2 million the allowable reduction in the fair market value of such property for valuation purposes, (2) reduce the required holding period for such property for eligibility and recapture purposes, (3) allow rentals of such property by controlled entities to qualify as a special use, (4) repeal the requirement to use the gross cash rental method for valuing such property, and (5) exempt woodlands subject to a management plan from the additional tax for early dispositions of such property and for failure to comply with special use requirements.

## Actions Timeline

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- **Apr 9, 2013:** Introduced in House
- **Apr 9, 2013:** Referred to the House Committee on Ways and Means.

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