

S 2346

Emergency Citrus Disease Response Act

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Dec 2, 2015

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Dec 2, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/2346>

Sponsor

Name: Sen. Nelson, Bill [D-FL]

Party: Democratic • **State:** FL • **Chamber:** Senate

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Rubio, Marco [R-FL]	R · FL		May 26, 2016
Sen. Cornyn, John [R-TX]	R · TX		Nov 15, 2016

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 2, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HR 3957	Identical bill	Sep 22, 2016: Received in the Senate.

Summary (as of Dec 2, 2015)

Emergency Citrus Disease Response Act

This bill amends the Internal Revenue Code to allow a full deduction in the current taxable year of the cost of replanting lost or damaged citrus plants. The taxpayer must own an equity interest of at least 50% in such replanted plants and may deduct costs paid or incurred through 2025.

Actions Timeline

- **Dec 2, 2015:** Introduced in Senate
- **Dec 2, 2015:** Read twice and referred to the Committee on Finance.