

HR 338

To amend the Internal Revenue Code of 1986 to encourage charitable contributions of real property for conservation purposes by Native Corporations.

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 13, 2015

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 13, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/338>

Sponsor

Name: Rep. Young, Don [R-AK-At Large]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

| Committee | Chamber | Activity | Date |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House | Referred To | Jan 13, 2015 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill | Relationship | Last Action |
|-------------|--------------|---|
| 114 HR 2029 | Related bill | Dec 18, 2015: Became Public Law No: 114-113. |
| 114 HR 641 | Related bill | Feb 9, 2015: Placed on the Union Calendar, Calendar No. 11. |
| 114 S 330 | Related bill | Feb 2, 2015: Read twice and referred to the Committee on Finance. |

Summary (as of Jan 13, 2015)

Amends the Internal Revenue Code to allow Alaska Native Corporations an increased tax deduction for donations of conservation easements related to lands conveyed under the Alaska Native Claims Settlement Act. Permits a 15-year carryover of contribution amounts that exceed annual limitations on the amount of such tax deduction.

Actions Timeline

- **Jan 13, 2015:** Introduced in House
- **Jan 13, 2015:** Referred to the House Committee on Ways and Means.