

## S 671

### Agriculture Students EARN Act

**Congress:** 115 (2017–2019, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Mar 21, 2017

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Mar 21, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/senate-bill/671>

### Sponsor

**Name:** Sen. Moran, Jerry [R-KS]

**Party:** Republican • **State:** KS • **Chamber:** Senate

### Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Ernst, Joni [R-IA]	R · IA		Mar 21, 2017
Sen. King, Angus S., Jr. [I-ME]	I · ME		Jul 26, 2017

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 21, 2017

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
115 HR 1626	Related bill	Mar 20, 2017: Referred to the House Committee on Ways and Means.

## **Agriculture Students EARN Act or the Agriculture Students Encourage, Acknowledge, Reward, Nurture Act**

This bill amends the Internal Revenue Code to exclude from the gross income of a student farmer up to \$5,000 of the gain from the sale or exchange of personal property (including livestock, crops, and agricultural mechanics or shop products) produced or raised by the student farmer.

A student farmer is an individual who is under 19 years of age and is enrolled in: (1) a program established by the National FFA Organization; (2) a 4-H Club or other program established by 4-H; or (3) a student agriculture program that is under the direction or guidance of an agricultural educator, advisor, or club leader.

To qualify for the exclusion, the production and sale or exchange of the property must be supervised by one of the specified agriculture programs. The sale or exchange must also occur during qualified public entertainment or convention and trade show activities.

### **Actions Timeline**

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- **Mar 21, 2017:** Introduced in Senate
- **Mar 21, 2017:** Read twice and referred to the Committee on Finance.