

S 71

Emergency Citrus Disease Response Act

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 9, 2017

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 9, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/71>

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		Jan 9, 2017
Sen. Cornyn, John [R-TX]	R · TX		Jan 17, 2017

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 9, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 S 1	Related bill	Nov 28, 2017: Placed on Senate Legislative Calendar under General Orders. Calendar No. 269.
115 HR 112	Related bill	Jan 3, 2017: Referred to the House Committee on Ways and Means.

Summary (as of Jan 9, 2017)

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 the date that is ten years after the enactment of this bill.

Actions Timeline

- **Jan 9, 2017:** Introduced in Senate
- **Jan 9, 2017:** Read twice and referred to the Committee on Finance.

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