

## 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	<b>Nov 28, 2017:</b> Placed on Senate Legislative Calendar under General Orders. Calendar No. 269.
115 HR 112	Related bill	<b>Jan 3, 2017:</b> 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.