

S 170

Charitable Conservation Easement Program Integrity Act of 2019

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 16, 2019

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 16, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/170>

Sponsor

Name: Sen. Daines, Steve [R-MT]

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

Cosponsors (9 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Stabenow, Debbie [D-MI]	D · MI		Jan 16, 2019
Sen. Bennet, Michael F. [D-CO]	D · CO		Jun 18, 2019
Sen. Heinrich, Martin [D-NM]	D · NM		Jun 18, 2019
Sen. Booker, Cory A. [D-NJ]	D · NJ		Jun 25, 2019
Sen. Kaine, Tim [D-VA]	D · VA		Jun 25, 2019
Sen. Collins, Susan M. [R-ME]	R · ME		Nov 5, 2019
Sen. Shaheen, Jeanne [D-NH]	D · NH		Nov 6, 2019
Sen. Van Hollen, Chris [D-MD]	D · MD		Feb 5, 2020
Sen. Jones, Doug [D-AL]	D · AL		Jun 22, 2020

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 16, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 S 5019	Related bill	Dec 15, 2020: Read twice and referred to the Committee on Finance.
116 HR 8842	Related bill	Dec 2, 2020: Referred to the House Committee on Ways and Means.
116 S 4751	Related bill	Sep 29, 2020: Read twice and referred to the Committee on Finance.
116 HR 1992	Identical bill	Mar 29, 2019: Referred to the House Committee on Ways and Means.

Charitable Conservation Easement Program Integrity Act of 2019

This bill limits the aggregate amount of a partner's annual tax deductions for qualified conservation contributions of a partnership to 2.5 times the partner's adjusted basis in the partnership. (Under current law, a "qualified conservation contribution" is the contribution of a qualified real property interest to a qualified organization exclusively for conservation purposes.)

The limitation applies for the first three taxable years after the individual becomes a partner in the partnership. It does not apply to certain family partnerships.

Actions Timeline

- **Jan 16, 2019:** Introduced in Senate
- **Jan 16, 2019:** Read twice and referred to the Committee on Finance.