

## S 4751

### Charitable Conservation Easement Program Integrity Act of 2020

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Sep 29, 2020

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Sep 29, 2020)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/4751>

## Sponsor

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

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

## Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Grassley, Chuck [R-IA]	R · IA		Sep 29, 2020
Sen. Roberts, Pat [R-KS]	R · KS		Sep 29, 2020

## Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 29, 2020

## 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 HR 1992	Related bill	Mar 29, 2019: Referred to the House Committee on Ways and Means.
116 S 170	Related bill	Jan 16, 2019: Read twice and referred to the Committee on Finance.

## Charitable Conservation Easement Program Integrity Act of 2020

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

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- **Sep 29, 2020:** Introduced in Senate
- **Sep 29, 2020:** Read twice and referred to the Committee on Finance.