

## HR 1977

### ECORA Act of 2021

**Congress:** 117 (2021–2023, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 17, 2021

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 17, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/house-bill/1977>

## Sponsor

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**Name:** Rep. Kind, Ron [D-WI-3]

**Party:** Democratic • **State:** WI • **Chamber:** House

## Cosponsors (42 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Feenstra, Randy [R-IA-4]	R · IA		Mar 17, 2021
Rep. Bacon, Don [R-NE-2]	R · NE		Apr 12, 2021
Rep. Johnson, Dusty [R-SD-At Large]	R · SD		Apr 12, 2021
Rep. Kustoff, David [R-TN-8]	R · TN		Apr 12, 2021
Rep. Mann, Tracey [R-KS-1]	R · KS		Apr 12, 2021
Rep. Buck, Ken [R-CO-4]	R · CO		Apr 26, 2021
Rep. LaTurner, Jake [R-KS-2]	R · KS		Apr 26, 2021
Rep. Meuser, Daniel [R-PA-9]	R · PA		Apr 26, 2021
Rep. Reschenthaler, Guy [R-PA-14]	R · PA		Apr 26, 2021
Rep. Smith, Jason [R-MO-8]	R · MO		Apr 26, 2021
Rep. Barr, Andy [R-KY-6]	R · KY		May 19, 2021
Rep. Carl, Jerry L. [R-AL-1]	R · AL		May 19, 2021
Rep. Comer, James [R-KY-1]	R · KY		May 19, 2021
Rep. Westerman, Bruce [R-AR-4]	R · AR		May 19, 2021
Rep. Armstrong, Kelly [R-ND-At Large]	R · ND		Jun 17, 2021
Rep. Brooks, Mo [R-AL-5]	R · AL		Jun 17, 2021
Rep. Estes, Ron [R-KS-4]	R · KS		Jul 1, 2021
Rep. McMorris Rodgers, Cathy [R-WA-5]	R · WA		Jul 29, 2021
Rep. Moore, Barry [R-AL-2]	R · AL		Jul 29, 2021
Rep. Rogers, Mike D. [R-AL-3]	R · AL		Aug 24, 2021
Rep. Aderholt, Robert B. [R-AL-4]	R · AL		Sep 21, 2021
Rep. Sessions, Pete [R-TX-17]	R · TX		Sep 21, 2021
Rep. Miller-Meeks, Mariannette [R-IA-2]	R · IA		Sep 24, 2021
Rep. Palazzo, Steven M. [R-MS-4]	R · MS		Oct 8, 2021
Rep. Upton, Fred [R-MI-6]	R · MI		Oct 8, 2021
Rep. Hudson, Richard [R-NC-8]	R · NC		Oct 20, 2021
Rep. Curtis, John R. [R-UT-3]	R · UT		Feb 25, 2022
Rep. Moore, Blake D. [R-UT-1]	R · UT		Mar 1, 2022
Rep. Owens, Burgess [R-UT-4]	R · UT		Mar 3, 2022
Rep. Amodei, Mark E. [R-NV-2]	R · NV		Mar 8, 2022
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		Mar 8, 2022
Rep. Hinson, Ashley [R-IA-1]	R · IA		Mar 8, 2022
Rep. Fallon, Pat [R-TX-4]	R · TX		Mar 15, 2022
Rep. Banks, Jim [R-IN-3]	R · IN		Mar 29, 2022
Rep. Womack, Steve [R-AR-3]	R · AR		Mar 29, 2022
Rep. Stewart, Chris [R-UT-2]	R · UT		Apr 4, 2022
Rep. Kelly, Mike [R-PA-16]	R · PA		Apr 28, 2022
Rep. Budd, Ted [R-NC-13]	R · NC		May 11, 2022
Rep. Miller, Mary E. [R-IL-15]	R · IL		May 11, 2022
Rep. Moolenaar, John R. [R-MI-4]	R · MI		Jun 24, 2022
Rep. Burchett, Tim [R-TN-2]	R · TN		Jul 1, 2022

Cosponsor	Party / State	Role	Date Joined
Rep. Valadao, David G. [R-CA-21]	R · CA		Sep 15, 2022

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 17, 2021

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
117 S 2202	Identical bill	Jun 23, 2021: Read twice and referred to the Committee on Finance.

## Summary (as of Mar 17, 2021)

### Enhancing Credit Opportunities in Rural America Act of 2021 or the ECORA Act of 2021

This bill modifies the requirements for calculating taxable income to exclude from gross income interest received by a lender from real estate loans secured by agricultural real estate or by a leasehold mortgage (with a status as a lien) on agricultural real estate.

Agricultural real estate includes real property that is substantially used for the production of one or more agricultural products. It also includes any single family residence that is (1) the principal residence of its occupant, (2) located in a rural area which is not within a Metropolitan Statistical Area and has a population of 2,500 or less, and (3) is purchased or improved with the proceeds of a loan secured by agricultural real estate or by a household mortgage.

## Actions Timeline

- **Mar 17, 2021:** Introduced in House
- **Mar 17, 2021:** Referred to the House Committee on Ways and Means.