

S 2256

Charitable Conservation Easement Program Integrity Act of 2021

Congress: 117 (2021–2023, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jun 24, 2021

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

Latest Action: Read twice and referred to the Committee on Finance. (Jun 24, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/senate-bill/2256>

Sponsor

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

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

Cosponsors (15 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Grassley, Chuck [R-IA]	R · IA		Jun 24, 2021
Sen. Stabenow, Debbie [D-MI]	D · MI		Jun 24, 2021
Sen. Wyden, Ron [D-OR]	D · OR		Jun 24, 2021
Sen. Collins, Susan M. [R-ME]	R · ME		Jul 13, 2021
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Jul 19, 2021
Sen. Shaheen, Jeanne [D-NH]	D · NH		Aug 3, 2021
Sen. Heinrich, Martin [D-NM]	D · NM		Sep 13, 2021
Sen. Bennet, Michael F. [D-CO]	D · CO		Sep 14, 2021
Sen. Kaine, Tim [D-VA]	D · VA		Sep 14, 2021
Sen. Van Hollen, Chris [D-MD]	D · MD		Sep 15, 2021
Sen. Reed, Jack [D-RI]	D · RI		Sep 20, 2021
Sen. Murphy, Christopher [D-CT]	D · CT		Oct 28, 2021
Sen. Tester, Jon [D-MT]	D · MT		Jun 22, 2022
Sen. Merkley, Jeff [D-OR]	D · OR		Sep 8, 2022
Sen. Hickenlooper, John W. [D-CO]	D · CO		Nov 29, 2022

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 24, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
117 S 4808	Related bill	Sep 8, 2022: Placed on Senate Legislative Calendar under General Orders. Calendar No. 480.
117 HR 4164	Identical bill	Jun 24, 2021: Referred to the House Committee on Ways and Means.

Summary (as of Jun 24, 2021)

Charitable Conservation Easement Program Integrity Act of 2021

This bill imposes a limitation on the tax deduction for qualified conservation contributions made by certain partnerships if the amount of the contribution exceeds 2.5% times the sum of each partner's relevant basis in the partnership. This limitation also applies to other pass-thru entities, such as S corporations.

Actions Timeline

- **Jun 24, 2021:** Introduced in Senate
- **Jun 24, 2021:** Read twice and referred to the Committee on Finance.