

The Rural Heritage Conservation Extension Act of 2013

The Rural Heritage Conservation Extension Act of 2013 makes permanent the enhanced tax incentive for conservation easements set to expire at the end of 2013. The provision allows all taxpayers to deduct up to 50% of their adjusted gross income (AGI) for donations of conservation easements and carry forward the deduction up to 15 years. Under the provision there is a bonus that allows ranchers and farmers to deduct up to 100% of their AGI for donations of conservation easements. The bill also disallows a deduction for easements on (or with intended use on) golf courses.

A score has been requested for this bill.