

B. HICE) that the House suspend the rules and pass the bill, H.R. 5798.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. HUELSKAMP. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this motion will be postponed.

#### EMERGENCY CITRUS DISEASE RESPONSE ACT OF 2016

Mr. BUCHANAN. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 3957) to amend the Internal Revenue Code of 1986 to temporarily allow expensing of certain costs of replanting citrus plants lost by reason of casualty, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 3957

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

*This Act may be cited as the "Emergency Citrus Disease Response Act of 2016".*

#### SEC. 2. EXPENSING OF CERTAIN COSTS OF REPLANTING CITRUS PLANTS LOST BY REASON OF CASUALTY.

(a) IN GENERAL.—Section 263A(d)(2) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(C) SPECIAL TEMPORARY RULE FOR CITRUS PLANTS LOST BY REASON OF CASUALTY.—

“(i) IN GENERAL.—In the case of the replanting of citrus plants, subparagraph (A) shall apply to amounts paid or incurred by a person (other than the taxpayer described in subparagraph (A)) if—

“(I) the taxpayer described in subparagraph (A) has an equity interest of not less than 50 percent in the replanted citrus plants at all times during the taxable year in which such amounts were paid or incurred and such other person holds any part of the remaining equity interest, or

“(II) such other person acquired the entirety of such taxpayer’s equity interest in the land on which the lost or damaged citrus plants were located at the time of such loss or damage, and the replanting is on such land.

“(ii) TERMINATION.—Clause (i) shall not apply to any cost paid or incurred after December 31, 2025.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to costs paid or incurred after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Florida (Mr. BUCHANAN) and the gentleman from Michigan (Mr. LEVIN) each will control 20 minutes.

The Chair recognizes the gentleman from Florida.

#### GENERAL LEAVE

Mr. BUCHANAN. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days in which to revise and extend their remarks and to include extraneous material on H.R. 3957, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Florida?

There was no objection.

Mr. BUCHANAN. Mr. Speaker, I yield myself such time as I may consume.

This bill makes a slight change to the existing law in order to help struggling farmers.

The U.S. citrus industry faces a grave threat from an incurable bacterial disease called citrus greening. While not harmful to humans, it results in bitter, hard, misshapen fruit and eventually causes trees to die.

The disease arrived in Florida in 2005 and has since infected 99 percent of the commercial citrus groves in my State as well as 50 percent of the groves in Texas. Greening has begun to march across the country and has been found in California, Louisiana, South Carolina, and Georgia. Once infected, trees must be uprooted and destroyed. Replanting citrus trees is costly, but farmers have no choice as they must replant in order to earn a living. This disease has put 62,000 citrus jobs at risk in my State alone.

The Tax Code currently allows farmers to fully deduct the cost of replanting trees that are damaged by drought, disease, or pests; but the current rule has a significant limitation: in order to get the deduction, the farmers must bear the costs of replanting the trees themselves.

My bill would let farmers bring in investors to help underwrite replanting costs without losing the immediate deduction; and, to ensure that farmers keep working their land, my bill requires them to maintain at least a 50 percent interest in their groves in order to use this deduction.

This commonsense, limited change to an existing provision in the Tax Code has broad, bipartisan support. In fact, every member of the Florida delegation, which is about 29 members—Democrats and Republicans alike—support this proposal. Citrus growers in Florida, Texas, and California have all come out in support of the bill for one simple reason: nationwide, nearly 20 million trees will need to be replaced due to greening.

Mr. Speaker, I reserve the balance of my time.

Mr. LEVIN. Mr. Speaker, I yield myself such time as I may consume.

There is no doubt the citrus industry is facing an emergency. A disease, referred to as “greening,” is rapidly spreading among citrus crops, including oranges, tangerines, grapefruits, lemons, and limes. To date, Florida orange growers have been hard hit by this disease and have been forced to abandon more than 100,000 acres of groves. It takes about 2 years for the disease to fully manifest itself; therefore, citrus crops in Texas and in California are also at risk. This bill would expand an exception that allows for the immediate expensing of replanting costs when crops are destroyed by this disease.

Under current law, minority investors only are allowed to immediately expense costs incurred for replanting

when, one, the grower who incurred the loss or damage keeps a more than 50 percent interest in the property and, second, when the minority investor materially participates in the planting, maintenance, cultivation, or development of the property.

Under this bill, minority investors also would be able to immediately expense costs incurred for replanting if, one, the grower has an equity interest of not less than 50 percent in the replanted citrus plants, and the minority investor holds the remaining interest or, two, if the minority investor acquires all of the taxpayer’s land on which the lost or damaged citrus plants were located, and the replanting is on such land. This bill would not require minority investors to materially participate in the planting and growing, thus making it more appealing for investors.

At a cost of \$30 million over 10 years, this bill takes a modest step in helping the citrus industry attract investors and much-needed capital to fight this devastating disease.

Mr. Speaker, I yield back the balance of my time.

Mr. BUCHANAN. Mr. Speaker, I urge Members to pass this bill so that struggling farmers can have the flexibility to use the existing provisions of the Tax Code in a more ownership-type structure. Without this change, we run the risk of losing tens of thousands of jobs.

I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Florida (Mr. BUCHANAN) that the House suspend the rules and pass the bill, H.R. 3957, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. HUELSKAMP. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this motion will be postponed.

#### EXPANDING SENIORS RECEIVING DIALYSIS CHOICE ACT OF 2016

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5659) to amend title XVIII of the Social Security Act with respect to expanding Medicare Advantage coverage for individuals with end-stage renal disease (ESRD), as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5659

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

*This Act may be cited as the “Expanding Seniors Receiving Dialysis Choice Act of 2016” or as the “ESRD Choice Act of 2016”.*

#### SEC. 2. EXPANDING MEDICARE ADVANTAGE COVERAGE FOR INDIVIDUALS WITH END-STAGE RENAL DISEASE (ESRD).

(a) EXPANDED MA ELIGIBILITY.—