

# House Amendment 9109

## Amendment Text

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1 1 Amend [House Resolution 125](#) as follows:  
1 2 #1. Page 1, by striking lines 3 through 27 and  
1 3 inserting the following:  
1 4 "A House Resolution requesting the United States  
1 5 Congress to enact legislation clarifying that  
1 6 conservation reserve payments are not subject to  
1 7 self-employment social security taxes.  
1 8 WHEREAS, many family farmers in Iowa participate in  
1 9 the federal conservation reserve program and rely on  
1 10 payments from this program to continue to operate  
1 11 their family farms; and  
1 12 WHEREAS, requiring family farmers in Iowa to remit  
1 13 self-employment social security taxes on conservation  
1 14 reserve payments would constitute an undue hardship on  
1 15 family farmers in Iowa and work to defeat one of the  
1 16 intended purposes of the conservation reserve program,  
1 17 which is to preserve the family farm; and  
1 18 WHEREAS, United States Representative Moran of  
1 19 Kansas and United States Representative Pomeroy of  
1 20 North Dakota have introduced legislation to clarify  
1 21 that farmers are not required to pay self-employment  
1 22 social security taxes on conservation reserve  
1 23 payments; NOW THEREFORE,  
1 24 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES,  
1 25 That the Iowa House of Representatives urges the  
1 26 Congress of the United States to enact [H.R. 4064](#),  
1 27 introduced by Representatives Moran of Kansas and  
1 28 Representative Pomeroy of North Dakota, that will  
1 29 clarify the tax treatment of conservation reserve  
1 30 payments, exempting such payments from self-employment  
1 31 social security taxes."  
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1 34 \_\_\_\_\_  
1 35 [WEIGEL](#) of Chickasaw  
1 36 [HR 125.5](#)01 78  
1 37 jm/as