

**Public Law 95-258**  
**95th Congress**

**An Act**

Relating to the year for including in income certain payments under the Agricultural Act of 1949 received in 1978 but attributable to 1977, and to extend for one year the existing treatment of State legislators' travel expenses away from home.

Apr. 7, 1978

[H.R. 11055]

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

**SECTION 1. YEAR OF INCLUSION FOR CERTAIN CROP PAYMENTS RECEIVED IN 1978.**

(a) **IN GENERAL.**—In the case of a taxpayer reporting on the cash receipts and disbursements method of accounting, if—

(1) (A) the taxpayer receives in his first taxable year beginning in 1978 payments under the Agricultural Act of 1949, as amended, as a result of—

(i) the destruction or damage to crops caused by drought, flood, or any other natural disaster, or

(ii) the inability to plant crops because of such a natural disaster, and

(B) the taxpayer establishes that, under his practice, income from such crops could have been reported for his last taxable year beginning in 1977, or

(2) (A) the taxpayer receives in his first taxable year beginning in 1978 deficiency (or "target price") payments under the Agricultural Act of 1949, as amended, for any 1977 crop, and

(B) the fifth month of such crop's marketing year ends before December 1, 1977.

then the taxpayer may elect to include such proceeds in income for his last taxable year beginning in 1977.

(b) **MAKING AND EFFECT OF ELECTION.**—An election under this section for any taxable year shall be made at such time and in such manner as the Secretary of the Treasury may by regulations prescribe and shall apply with respect to all proceeds described in subsection (a) which were received by the taxpayer.

**SEC. 2. STATE LEGISLATORS' TRAVEL EXPENSES AWAY FROM HOME.**

Subsections (a) and (d) of section 604 of the Tax Reform Act of 1976 are each amended by striking out "January 1, 1977," and inserting in lieu thereof "January 1, 1978."

Approved April 7, 1978.

Taxes.  
Certain crop payments.

State legislators' travel expenses.  
26 USC 451 note.

7 USC 1421 note.

Regulations.

26 USC 162 note.

**LEGISLATIVE HISTORY:**

HOUSE REPORT No. 95-929 (Comm. on Ways and Means).

CONGRESSIONAL RECORD, Vol. 124 (1978):

Mar. 13, considered and passed House.

Mar. 22, considered and passed Senate.