

February 8, 1951.  
Conservation, Drainage and  
Flood Control.

**House File 367**  
By WEISS, BERRY, CORNICK  
and SHEROD.

Passed House, Date .....

Vote: Ayes..... Nays.....

Passed Senate, Date.....

Vote: Ayes..... Nays.....

Approved .....

## A BILL FOR

An Act to amend section four hundred twenty-two point nine (422.9) relating to deductions from gross income for income tax purposes of expenses incurred by farmers for the purpose of soil and water conservation.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 Section 1. Section four hundred twenty-two  
2 point nine (422.9) is hereby amended by adding the  
3 following new subsection: "In the case of a taxpayer engaged  
4 in a business of farming, expenditures made for the purpose  
5 of soil and water conservation and the prevention of erosion  
6 of land used in farming shall be allowed as deductions under  
7 subsection one (1), the limit of deductions, amount to be  
8 \$500.00. For the purposes of this subsection, the term  
9 'expenditures made for the purpose of soil and water conservation  
10 and the prevention of erosion' means expenditures for the  
11 treatment, moving, or cultivation of earth, including (but  
12 not limited to) leveling, grading and terracing, contour  
13 furrowing, the construction of diversion channels and  
14 drainage ditches, the control and protection of watercourses,

15 outlets, and ponds, the planting and cultivation of cover  
16 and protective crops, or windbreaks, and other special or  
17 emergency cultivation and tillage but such term does not  
18 include the purchase, construction, installation, or improvement  
19 structures, appliances, and facilities made of masonry,  
20 concrete, tile, metal, or wood, such as tanks, reservoirs,  
21 pipes, conduits, canals, dams, wells, and pumps, which are  
22 subject to the allowance for depreciation provided in  
23 subsection five (5). For the purpose this subsection, the  
24 term 'land for farming' means land used by the taxpayer  
25 or his tenant or the predecessor owner or his tenant for the  
26 production of crops, fruits, and similar agricultural  
27 products or for the sustenance of livestock." Any one  
28 who wants to obtain this deduction, must keep complete  
29 records of work and have same approved by the soil  
30 conservation office in his district.

#### EXPLANATION OF H. F. 367

The purpose of this bill is to encourage more farmers to practice soil conservation. There must be something done as the soil erosion in our State of Iowa is tremendous. After top soil is washed away, it is too late. Many farmers have in the past taken these deductions as necessary expenses in the operation of their farms. This bill would legalize these deductions.