

Exhibit 83

<< 26 USCA § 62 >>

“(ii) in connection with books, supplies (other than nonathletic supplies for courses of instruction in health or physical education), computer equipment (including related software and services) and other equipment, and supplementary materials used by the eligible educator in the classroom.”.

<< 26 USCA § 62 NOTE >>

(d) EFFECTIVE DATES.—

(1) EXTENSION.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 2014.

(2) MODIFICATIONS.—The amendments made by subsections (b) and (c) shall apply to taxable years beginning after December 31, 2015.

**SEC. 105. EXTENSION OF PARITY FOR EXCLUSION FROM INCOME
FOR EMPLOYER-PROVIDED MASS TRANSIT AND PARKING BENEFITS.**

(a) MASS TRANSIT AND PARKING PARITY.—Section 132(f)(2) is amended—

<< 26 USCA § 132 >>

(1) by striking “\$100” in subparagraph (A) and inserting “\$175”, and

<< 26 USCA § 132 >>

(2) by striking the last sentence.

<< 26 USCA § 132 NOTE >>

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to months after December 31, 2014.

SEC. 106. EXTENSION OF DEDUCTION OF STATE AND LOCAL GENERAL SALES TAXES.

<< 26 USCA § 164 >>

(a) IN GENERAL.—Section 164(b)(5) is amended by striking subparagraph (I).

<< 26 USCA § 164 NOTE >>

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2014.

PART2—INCENTIVES FOR CHARITABLE GIVING

SEC. 111. EXTENSION AND MODIFICATION OF SPECIAL RULE FOR CONTRIBUTIONS OF CAPITAL GAIN REAL PROPERTY MADE FOR CONSERVATION PURPOSES.

(a) MADE PERMANENT.—

<< 26 USCA § 170 >>

(1) INDIVIDUALS.—Section 170(b)(1)(E) is amended by striking clause (vi).

<< 26 USCA § 170 >>

(2) CORPORATIONS.—Section 170(b)(2)(B) is amended by striking clause (iii).

(b) CONTRIBUTIONS OF CAPITAL GAIN REAL PROPERTY MADE FOR CONSERVATION PURPOSES BY NATIVE CORPORATIONS.—

<< 26 USCA § 170 >>

(1) IN GENERAL.—Section 170(b)(2) is amended by redesignating subparagraph (C) as subparagraph (D), and by inserting after subparagraph (B) the following new subparagraph:

<< 26 USCA § 170 >>

“(C) QUALIFIED CONSERVATION CONTRIBUTIONS BY CERTAIN NATIVE CORPORATIONS.—

“(i) IN GENERAL.—Any qualified conservation contribution (as defined in subsection (h)(1)) which—

“(I) is made by a Native Corporation, and

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“(II) is a contribution of property which was land conveyed under the Alaska Native Claims Settlement Act,

shall be allowed to the extent that the aggregate amount of such contributions does not exceed the excess of the taxpayer's taxable income over the amount of charitable contributions allowable under subparagraph (A).

“(ii) CARRYOVER.—If the aggregate amount of contributions described in clause (i) exceeds the limitation of clause (i), such excess shall be treated (in a manner consistent with the rules of subsection (d)(2)) as a charitable contribution to which clause (i) applies in each of the 15 succeeding taxable years in order of time.