

118TH CONGRESS  
2D SESSION

# H. R. 10236

To permanently extend the American Samoa economic development tax credit.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 21, 2024

Mrs. RADEWAGEN introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To permanently extend the American Samoa economic  
development tax credit.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. AMERICAN SAMOA ECONOMIC DEVELOPMENT**

4                       **TAX CREDIT MADE PERMANENT.**

5       (a) IN GENERAL.—Section 119(d) of division A of  
6 the Tax Relief and Health Care Act of 2006 (26 U.S.C.  
7 30A note) is amended—

8                       (1) in paragraph (1)—

9                               (A) by striking “first 16”, and

10                              (B) by striking “and before January 1,

11                              2022”, and

1 (2) in paragraph (2)—

2 (A) by striking “first 10”, and

3 (B) by striking “and before January 1,  
4 2022”.

5 (b) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2021.

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