

112TH CONGRESS  
1ST SESSION

# H. R. 1039

To amend the Internal Revenue Code of 1986 to permanently extend the Indian employment credit and the depreciation rules for property used predominantly within an Indian reservation.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 2011

Mr. SULLIVAN (for himself, Mr. BOREN, Mr. COLE, Mr. LUCAS, and Mr. LANKFORD) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to permanently extend the Indian employment credit and the depreciation rules for property used predominantly within an Indian reservation.

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. PERMANENT EXTENSION OF INDIAN EMPLOY-**  
4 **MENT CREDIT.**

5 (a) IN GENERAL.—Section 45A of the Internal Rev-  
6 enue Code of 1986 is amended by striking subsection (f).

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2011.

4 **SEC. 2. PERMANENT EXTENSION OF DEPRECIATION RULES**  
5 **FOR PROPERTY ON INDIAN RESERVATIONS.**

6 (a) IN GENERAL.—Subsection (j) of section 168 of  
7 the Internal Revenue Code of 1986 is amended by striking  
8 paragraph (8).

9 (b) EFFECTIVE DATE.—The amendment made by  
10 this section shall apply to property placed in service after  
11 December 31, 2011.

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