

112TH CONGRESS  
1ST SESSION

# H. R. 134

To amend the Internal Revenue Code to make permanent the credit for increasing research activities.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 2011

Mr. HOLT 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 to make permanent the credit for increasing research activities.

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 RESEARCH CRED-**

4 **IT.**

5 (a) IN GENERAL.—Section 41 of the Internal Rev-  
6 enue Code of 1986 is amended by striking subsection (h).

7 (b) CONFORMING AMENDMENT.—Paragraph (1) of  
8 section 45C(b) of such Code is amended by striking sub-  
9 paragraph (D).

1           (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to amounts paid or incurred after  
3 December 31, 2010.

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