

112TH CONGRESS
1ST SESSION

H. R. 1747

To amend the Internal Revenue Code of 1986 to make permanent the rule treating certain farming business machinery and equipment as 5-year property.

IN THE HOUSE OF REPRESENTATIVES

MAY 5, 2011

Mr. HERGER (for himself, Mr. KIND, Mr. BURTON of Indiana, Mr. GRAVES of Missouri, and Mr. LATHAM) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the rule treating certain farming business machinery and equipment as 5-year property.

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 TREATMENT OF CERTAIN FARM-**
4 **ING AND BUSINESS MACHINERY AND EQUIP-**
5 **MENT AS 5-YEAR PROPERTY.**

6 (a) IN GENERAL.—Clause (vii) of section
7 168(e)(3)(B) of the Internal Revenue Code of 1986 is
8 amended by striking “, and which is placed in service be-
9 fore January 1, 2010”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to property placed in service after
3 December 31, 2009.

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