

112TH CONGRESS
1ST SESSION

H. R. 2780

To amend the Internal Revenue Code of 1986 to clarify the domestic production activities deduction rules relating to allowance of deduction by United States contract manufacturers.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 1, 2011

Mr. TIBERI (for himself and Mr. NEAL) 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 clarify the domestic production activities deduction rules relating to allowance of deduction by United States contract manufacturers.

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. CLARIFICATION OF RULES RELATING TO CON-**
4 **TRACT MANUFACTURERS.**

5 (a) IN GENERAL.—Paragraph (10) of section 199(d)
6 of the Internal Revenue Code of 1986 is amended by in-
7 serting “the same qualified production activities income
8 derived from” before “any activity described in”.

1 (b) EFFECTIVE DATE.—

2 (1) IN GENERAL.—The amendments made by
3 this section shall apply to taxable years beginning
4 after the date of the enactment of this Act.

5 (2) NO INFERENCE.—Nothing in any amend-
6 ment made by this section shall be construed to cre-
7 ate any inference with respect to the application of
8 section 199(d)(10) of the Internal Revenue Code of
9 1986, or the authority of the Secretary of the Treas-
10 ury to provide regulations for such application, on or
11 before the date of the enactment of such amend-
12 ment.

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