

106TH CONGRESS  
1ST SESSION

# S. 635

To amend the Internal Revenue Code of 1986 to more accurately codify the depreciable life of printed wiring board and printed wiring assembly equipment.

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## IN THE SENATE OF THE UNITED STATES

MARCH 16, 1999

Mr. MACK (for himself, Mr. GRAMS, Mr. LIEBERMAN, and Mr. KYL) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to more accurately codify the depreciable life of printed wiring board and printed wiring assembly equipment.

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. SHORT TITLE.**

4 This Act may be cited as the “Printed Circuit Invest-  
5 ment Act of 1999”.

1 **SEC. 2. 3-YEAR DEPRECIABLE LIFE FOR PRINTED WIRING**  
2 **BOARD AND PRINTED WIRING ASSEMBLY**  
3 **EQUIPMENT.**

4 (a) **IN GENERAL.**—Subparagraph (A) of section  
5 168(e)(3) of the Internal Revenue Code of 1986 (relating  
6 to classification of property) is amended by striking “and”  
7 at the end of clause (ii), by striking the period at the end  
8 of clause (iii) and inserting “, and”, and by adding at the  
9 end the following new clause:

10 “(iv) any printed wiring board or  
11 printed wiring assembly equipment.”

12 (b) **3-YEAR CLASS LIFE.**—Subparagraph (B) of sec-  
13 tion 168(g)(3) of such Code is amended by inserting after  
14 the item relating to subparagraph (A)(iii) the following  
15 new item:

“(A)(iv) ..... 3”.

16 (c) **EFFECTIVE DATE.**—The amendments made by  
17 this section shall apply to equipment placed in service  
18 after the date of the enactment of this Act.

