

111TH CONGRESS
1ST SESSION

H. R. 3802

To amend the Internal Revenue Code of 1986 to remove cell phones from the limitation on depreciation when used for personal purposes, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 13, 2009

Mr. SHADEGG 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 remove cell phones from the limitation on depreciation when used for personal purposes, and for other purposes.

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 “Wireless Freedom
5 Act”.

6 **SEC. 2. STATEMENT OF CONSTITUTIONAL AUTHORITY.**

7 Congress enacts this Act pursuant to its authority
8 under clause 1 of section 8 of article I of the Constitution.

1 **SEC. 3. REMOVAL OF CELL PHONES FROM THE LIMITATION**
2 **ON DEPRECIATION WHEN USED FOR PER-**
3 **SONAL PURPOSES.**

4 (a) IN GENERAL.—Subparagraph (A) of section
5 280F(d)(4) of the Internal Revenue Code of 1986 is
6 amended by inserting “and” at the end of clause (iv), by
7 striking clause (v), and by redesignating clause (vi) as
8 clause (v).

9 (b) EFFECTIVE DATE.—The amendments made by
10 subsection (a) shall apply to property placed in service
11 after December 31, 2008.

12 **SEC. 4. WIRELESS DEVICES PROVIDED BY EMPLOYER.**

13 (a) IN GENERAL.—Subsection (e) of section 132 of
14 the Internal Revenue Code of 1986 is amended by adding
15 at the end the following new paragraph:

16 “(3) TREATMENT OF WIRELESS DEVICES.—The
17 provision of any wireless device by an employer to
18 enable an employee to access and use electronic
19 mail, the Internet, or a commercial mobile service
20 (as such term is defined in section 332(d) of the
21 Communications Act of 1934 (47 U.S.C. 332(d)))
22 shall be treated as a de minimis fringe.”.

23 (b) EFFECTIVE DATE.—The amendment made by
24 subsection (a) shall apply to property provided after De-
25 cember 31, 2008.