

111TH CONGRESS  
1ST SESSION

# H. R. 3898

To amend the Internal Revenue Code of 1986 to extend the temporary increase in limitations on expensing of certain depreciable business assets.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 22, 2009

Mr. KRATOVIL 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 of 1986 to extend the temporary increase in limitations on expensing of certain depreciable business assets.

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 “Small Business Prop-  
5       erty Reinvestment Act of 2009”.

6       **SEC. 2. EXTENSION OF TEMPORARY INCREASE IN LIMITA-**  
7                               **TIONS ON EXPENSING OF CERTAIN DEPRE-**  
8                               **CIABLE BUSINESS ASSETS.**

9       (a) IN GENERAL.—Paragraph (7) of section 179(b)  
10      of the Internal Revenue Code of 1986 is amended—

1           (1) by striking “or 2009” and inserting “2009,  
2       or 2010”, and

3           (2) by striking “OR 2009” in the heading thereof  
4       and inserting “2009, AND 2010”.

5       (b) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2009.

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