

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.

○