

112<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4605

To amend the Internal Revenue Code of 1986 to extend the eligibility of activities in Puerto Rico for the deduction for income attributable to domestic production activities.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 24, 2012

Mr. PIERLUISI 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 eligibility of activities in Puerto Rico for the deduction for income attributable to domestic production activities.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXTENSION OF THE ELIGIBILITY OF ACTIVI-**  
2 **TIES IN PUERTO RICO FOR DEDUCTION FOR**  
3 **INCOME ATTRIBUTABLE TO DOMESTIC PRO-**  
4 **DUCTION ACTIVITIES.**

5 (a) **IN GENERAL.**—Subparagraph (C) of section  
6 199(d)(8) of the Internal Revenue Code of 1986 is amend-  
7 ed—

8 (1) by striking “first 6 taxable years” and in-  
9 serting “first 8 taxable years”, and

10 (2) by striking “January 1, 2012” and insert-  
11 ing “January 1, 2014”.

12 (b) **EFFECTIVE DATE.**—The amendments made by  
13 subsection (a) shall apply to taxable years beginning after  
14 December 31, 2011.

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