

113TH CONGRESS  
2D SESSION

# H. R. 3861

To amend the Internal Revenue Code of 1986 to increase the deduction for business start-up expenditures from \$5,000 to \$10,000.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 13, 2014

Ms. SHEA-PORTER (for herself, Ms. KUSTER, and Mr. MCNERNEY) 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 increase the deduction for business start-up expenditures from \$5,000 to \$10,000.

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 “Reward and Encourage  
5 New Business Act of 2013”.

6 **SEC. 2. INCREASED DEDUCTION FOR BUSINESS START-UP**  
7 **EXPENDITURES.**

8 (a) IN GENERAL.—Clause (ii) of section  
9 195(b)(1)(A) of the Internal Revenue Code of 1986 is  
10 amended by striking “\$5,000” and inserting “\$10,000”.

1       (b) CONFORMING AMENDMENT.—Section 195(b) of  
2 such Code is amended by striking paragraph (3).

3       (c) EFFECTIVE DATE.—The amendment made by  
4 this section shall apply to amounts paid or incurred in tax-  
5 able years beginning after the date of the enactment of  
6 this Act.

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