

114TH CONGRESS  
2D SESSION

# H. R. 5400

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

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 7, 2016

Mr. TOM PRICE of Georgia (for himself and 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 make permanent the deduction for income attributable to domestic production activities in Puerto Rico.

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. DEDUCTION FOR INCOME ATTRIBUTABLE TO**  
4 **DOMESTIC PRODUCTION ACTIVITIES IN**  
5 **PUERTO RICO MADE PERMANENT.**

6 (a) IN GENERAL.—Section 199(d)(8) of the Internal  
7 Revenue Code of 1986 is amended by striking subpara-  
8 graph (C).

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2016.

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