

114TH CONGRESS
2D SESSION

H. R. 6368

To amend the Internal Revenue Code of 1986 to extend for two years
the mine rescue team training credit.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 17, 2016

Mr. GRAYSON 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 extend
for two years the mine rescue team training credit.

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. EXTENSION OF CREDIT FOR MINE RESCUE**
4 **TEAM TRAINING.**

5 (a) IN GENERAL.—Subsection (e) of section 45N of
6 the Internal Revenue Code of 1986 is amended by striking
7 “December 31, 2016” and inserting “December 31,
8 2018”.

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

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