

109TH CONGRESS
1ST SESSION

H. R. 3398

To amend the Internal Revenue Code of 1986 to make permanent the deduction for corporate donations of scientific property and computer technology.

IN THE HOUSE OF REPRESENTATIVES

JULY 21, 2005

Mr. TERRY 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 deduction for corporate donations of scientific property and computer technology.

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 CORPORATE DONATIONS OF**
4 **SCIENTIFIC PROPERTY AND COMPUTER**
5 **TECHNOLOGY.**

6 (a) IN GENERAL.—Section 170(e)(6) of the Internal
7 Revenue Code of 1986 is amended by striking subpara-
8 graph (G).

1 (b) **EFFECTIVE DATE.**—The amendment made by
2 subsection (a) shall apply to contributions made in taxable
3 years beginning after December 31, 2005.

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