

109TH CONGRESS
1ST SESSION

S. 1200

To amend the Internal Revenue Code of 1986 to reduce the depreciation recovery period for certain roof systems.

IN THE SENATE OF THE UNITED STATES

JUNE 8, 2005

Mr. BUNNING (for himself, Mr. TALENT, Mr. CHAMBLISS, Mr. DEMINT, and Mr. LOTT) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to reduce the depreciation recovery period for certain roof systems.

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 “Realistic Roofing Tax
5 Treatment Act of 2005”.

6 **SEC. 2. DEPRECIATION RECOVERY PERIOD FOR CERTAIN**
7 **ROOF SYSTEMS.**

8 (a) 20-YEAR RECOVERY PERIOD.—Subparagraph
9 (F) of section 168(e)(3) of the Internal Revenue Code of

1 1986 (relating to classification of certain property) is
2 amended to read as follows:

3 “(F) 20-YEAR PROPERTY.—The term ‘20-
4 year property’ includes—

5 “(i) initial clearing and grading land
6 improvements with respect to any electric
7 utility transmission and distribution plant,
8 and

9 “(ii) any roof system which meets the
10 requirements of Standard 90.1-2004 of the
11 American Society of Heating, Refrig-
12 erating, and Air Conditioning Engineers.”.

13 (b) REQUIREMENT TO USE STRAIGHT LINE METH-
14 OD.—Paragraph (3) of section 168(b) of the Internal Rev-
15 enue Code of 1986 is amended by adding at the end the
16 following new subparagraph:

17 “(I) Any roof system described in sub-
18 section (e)(3)(F)(ii).”.

19 (c) ALTERNATIVE SYSTEM.—The table contained in
20 section 168(g)(3)(B) of the Internal Revenue Code of
21 1986 is amended by striking the last item and inserting
22 the following new items:

“(F)(i)	25
(F)(ii)	20.”.

1 (d) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to property placed in service after
3 the date of the enactment of this Act.

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