

111TH CONGRESS
1ST SESSION

H. R. 474

To amend the Internal Revenue Code of 1986 to permanently extend the Indian employment credit and the depreciation rules for property used predominantly within an Indian reservation.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 13, 2009

Mr. BOREN (for himself and Mr. SULLIVAN) 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 permanently extend the Indian employment credit and the depreciation rules for property used predominantly within an Indian reservation.

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. PERMANENT EXTENSION OF INDIAN EMPLOY-**
4 **MENT CREDIT AND DEPRECIATION RULES**
5 **FOR PROPERTY ON INDIAN RESERVATIONS.**

6 (a) EMPLOYMENT CREDIT.—Section 45A of the In-
7 ternal Revenue Code of 1986 (relating to Indian employ-
8 ment credit) is amended by striking subsection (f).

1 (b) DEPRECIATION RULES.—Subsection (j) of section
2 168 of such Code (relating to property on Indian reserva-
3 tions) is amended by striking paragraph (8).

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