

108TH CONGRESS  
1ST SESSION

# H. R. 409

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 28, 2003

Mr. CARSON of Oklahoma 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 is amended by striking sub-  
8 section (f).

1           (b) DEPRECIATION RULES.—Subsection (j) of section  
2 168 of such Code is amended by striking paragraph (8).

○