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112TH CONGRESS
1ST SESSION

# H. R. 2739

To amend the Internal Revenue Code of 1986 to extend for one year the increased deduction for start-up expenditures.

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IN THE HOUSE OF REPRESENTATIVES

AUGUST 1, 2011

Mr. CONNOLLY of Virginia introduced the following bill; which was referred to the Committee on Ways and Means

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# A BILL

To amend the Internal Revenue Code of 1986 to extend for one year the increased deduction for start-up expenditures.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the ''Jump Start American Small Business Innovation Act of 2011''.

**SEC. 2. EXTENSION OF INCREASED DEDUCTION FOR START-UP EXPENDITURES.**

(a) IN GENERAL.—Paragraph (3) of section 195(b) of the Internal Revenue Code of 1986 is amended—

(1) in the text by striking ''2010'' and inserting ''2010 or 2011'', and

(2) in the heading by striking ''2010'' and inserting ''2010 OR 2011''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to amounts paid or incurred in taxable years beginning after December 31, 2010.

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