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112TH CONGRESS
2D SESSION

H. R. 5793

To amend the Internal Revenue Code of 1986 to extend the election to treat the cost of qualified film and television productions as an expense which is not chargeable to capital account.

IN THE HOUSE OF REPRESENTATIVES

MAY 17, 2012

Mr. DREIER (for himself and Mr. BERMAN) 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 the election to treat the cost of qualified film and television productions as an expense which is not chargeable to capital account.

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

SECTION 1. TWO-YEAR EXTENSION OF SPECIAL EXPENSING RULES FOR CERTAIN FILM AND TELEVISION PRODUCTIONS.

(a) IN GENERAL.—Subsection (f) of section 181 of the Internal Revenue Code of 1986 is amended by striking

"December 31, 2011" and inserting "December 31, 2013".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to productions commencing after December 31, 2011.

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