

113TH CONGRESS
1ST SESSION

H. R. 119

To amend the Internal Revenue Code to make permanent the credit for increasing research activities.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 3, 2013

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

A BILL

To amend the Internal Revenue Code to make permanent the credit for increasing research activities.

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 RESEARCH CRED-**

4 **IT.**

5 (a) IN GENERAL.—Section 41 of the Internal Rev-
6 enue Code of 1986 is amended by striking subsection (h).

7 (b) CONFORMING AMENDMENT.—Paragraph (1) of
8 section 45C(b) of such Code is amended by striking sub-
9 paragraph (D).

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to amounts paid or incurred after
3 December 31, 2011.

○