H. R. 1301

Making supplemental appropriations for the National Institutes of Health for the fiscal year ending September 30, 2013, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 20, 2013

Ms. SCHWARTZ (for herself, Mr. COHEN, Ms. SHEA-PERTER, Mr. KEATING, and Ms. JACKSON LEE) introduced the following bill; which was referred to the Committee on Appropriations, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

Making supplemental appropriations for the National Institutes of Health for the fiscal year ending September 30, 2013, and for other purposes.

1 Be it enacted by the Senate and House of Representa-
2 tives of the United States of America in Congress assembled,
3 That the following sums are appropriated, out of any
4 money in the Treasury not otherwise appropriated for the
5 fiscal year ending September 30, 2013:
DEPARTMENT OF HEALTH AND HUMAN SERVICES

NATIONAL INSTITUTES OF HEALTH

For an additional amount for the National Institutes of Health for carrying out title IV of the Public Health Service Act (42 U.S.C. 281 et seq.), $3,000,000,000, to remain available until expended.

GENERAL PROVISIONS

SEC. 101. MODIFICATION OF CLASS LIFE FOR CORPORATE JETS.

(a) In General.—Section 168(e)(3)(C) of the Internal Revenue Code of 1986 is amended by striking “and” at the end of clause (iv), by striking the period at the end of clause (v)(II) and inserting “, and”, and by adding at the end the following new clause:

“(vi) any airplane (and any airframe or engine of such an airplane) other than an airplane—

“(I) which is used in directly carrying out activities essential to the function of a trade or business other than the commercial or contract carrying of freight or passengers, and

“(II) the primary use of which is not for the transportation of freight

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or passengers (including the pilot),
other than medical or emergency
transportation.”.

(b) **ALTERNATIVE DEPRECIATION SYSTEM.**—The
table contained in subparagraph (C) of section 168(g)(3)
of such Code is amended by inserting after the item relat-
ing to subparagraph (C)(iv) the following new item:

“(C)(vi) ............................................................... 12”.

(c) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—Except as provided in para-
graph (2), the amendments made by this section
shall apply to property placed in service after the
date of the enactment of this Act.

(2) **SPECIAL RULE FOR BINDING CONTRACTS.**—

(A) **IN GENERAL.**—In the case of any
property for which there is a qualified written
binding contract in effect before the date of the
enactment of this Act, the amendments made
by this section shall apply to property placed in
service after December 31, 2014.

(B) **QUALIFIED WRITTEN BINDING CON-
TRACT.**—For purposes of subparagraph (A),
the term “qualified written binding contract”
means a written binding contract with respect
to which—
(i) the purchaser made a nonrefundable deposit at the time such contract was entered into in an amount equal to or greater than the lesser of—

(I) 10 percent of the cost of such contract, or

(II) $100,000,

(ii) the estimated production period of the property under the contract exceeds 4 months, and

(iii) the total cost of such property exceeds $200,000.

This Act may be cited as the “Inspiring Scientific Research and Innovation Supplemental Appropriations Act, 2013”.

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