

117TH CONGRESS  
1ST SESSION

# H. R. 1741

To amend the Internal Revenue Code of 1986 to allow accelerated depreciation of certain qualified film and television and live theatrical productions in Puerto Rico.

---

## IN THE HOUSE OF REPRESENTATIVES

MARCH 10, 2021

Miss GONZÁLEZ-COLÓN 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 allow accelerated depreciation of certain qualified film and television and live theatrical productions in Puerto Rico.

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. SHORT TITLE.**

4 This Act may be cited as the “Puerto Rico Film, Tel-  
5 evision, and Theatre Production Act of 2021”.

1 **SEC. 2. ACCELERATED DEPRECIATION FOR CERTAIN**  
2 **QUALIFIED FILM AND TELEVISION AND LIVE**  
3 **THEATRICAL PRODUCTIONS IN PUERTO**  
4 **RICO.**

5 (a) **IN GENERAL.**—Section 181(d)(3)(A) of the Inter-  
6 nal Revenue Code of 1986 is amended by inserting “(in-  
7 cluding Puerto Rico)” after “United States”.

8 (b) **EFFECTIVE DATE.**—The amendment made by  
9 this section shall take effect as if included in section  
10 13201 of Public Law 115–97.

11 (c) **CROSS REFERENCE.**—For application of acceler-  
12 ated depreciation to qualified film or television productions  
13 and qualified live theatrical productions (as defined in sec-  
14 tion 181 of the Internal Revenue Code of 1986, as amend-  
15 ed by this section), see section 168(k)(2)(A) of the Inter-  
16 nal Revenue Code of 1986.

○