

105TH CONGRESS  
1ST SESSION

# S. 470

To amend the Internal Revenue Code of 1986 to make a technical correction relating to depreciation on property used within an Indian reservation.

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IN THE SENATE OF THE UNITED STATES

MARCH 18, 1997

Mr. ROTH (for himself and Mr. MOYNIHAN) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to make a technical correction relating to depreciation on property used within an Indian reservation.

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. TECHNICAL CORRECTION RELATING TO DE-**  
4                       **PRECIATION ON PROPERTY USED WITHIN AN**  
5                       **INDIAN RESERVATION.**

6       (a) IN GENERAL.—Paragraph (6) of section 168(j)  
7       of the Internal Revenue Code of 1986 (relating to property  
8       on Indian reservations) is amended to read as follows:

9               “(6) INDIAN RESERVATION DEFINED.—For  
10       purposes of this subsection, the term ‘Indian res-

1       ervation’ means a reservation as defined in section  
2       4(10) of the Indian Child Welfare Act of 1978 (25  
3       U.S.C. 1903(10)).”

4       (b) EFFECTIVE DATE.—The amendment made by  
5 subsection (a) shall take effect as if included in the  
6 amendment made by section 13321 of the Revenue Rec-  
7 onciliation Act of 1993.

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