

106TH CONGRESS  
1ST SESSION

# H. R. 760

To amend the Internal Revenue Code of 1986 to permanently extend the research credit.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 12, 1999

Mr. SENSENBRENNER 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 permanently extend the research credit.

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. RESEARCH CREDIT MADE PERMANENT.**

4       (a) IN GENERAL.—Section 41 of the Internal Reve-  
5       nue Code of 1986 (relating to credit for increasing re-  
6       search activities) 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).

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1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to amounts paid or incurred after  
3 June 30, 1999.

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