

108TH CONGRESS
1ST SESSION

H. R. 409

To amend the Internal Revenue Code of 1986 to permanently extend the Indian employment credit and the depreciation rules for property used predominantly within an Indian reservation.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2003

Mr. CARSON of Oklahoma 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 permanently extend the Indian employment credit and the depreciation rules for property used predominantly 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. PERMANENT EXTENSION OF INDIAN EMPLOY-**

4 **MENT CREDIT AND DEPRECIATION RULES**

5 **FOR PROPERTY ON INDIAN RESERVATIONS.**

6 (a) EMPLOYMENT CREDIT.—Section 45A of the In-

7 ternal Revenue Code of 1986 is amended by striking sub-

8 section (f).

1 (b) DEPRECIATION RULES.—Subsection (j) of section
2 168 of such Code is amended by striking paragraph (8).

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