

109TH CONGRESS
1ST SESSION

H. R. 1454

To amend the Internal Revenue Code of 1986 to make the credit for increasing research activities permanent.

IN THE HOUSE OF REPRESENTATIVES

MARCH 20, 2005

Mr. SENSENBRENNER 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 make the credit for increasing research activities permanent.

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 Rev-
5 enue 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).

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to amounts paid or incurred after
3 December 31, 2005.

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