

109TH CONGRESS
1ST SESSION

H. R. 3367

To amend the Internal Revenue Code of 1986 to include wireless telecommunications equipment in the definition of qualified technological equipment for purposes of determining the depreciation treatment of such equipment.

IN THE HOUSE OF REPRESENTATIVES

JULY 20, 2005

Mr. HULSHOF (for himself and Mr. BECERRA) 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 include wireless telecommunications equipment in the definition of qualified technological equipment for purposes of determining the depreciation treatment of such equipment.

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. WIRELESS TELECOMMUNICATIONS EQUIP-**
4 **MENT.**

5 (a) IN GENERAL.—Subparagraph (A) of section
6 168(i)(2) of the Internal Revenue Code of 1986 (defining
7 qualified technological equipment) is amended by striking
8 “and” at the end of clause (ii), by striking the period at

1 the end of clause (iii) and inserting “, and”, and by adding
2 after clause (iii) the following new clause:

3 “(iv) any wireless telecommunications
4 equipment.”.

5 (b) WIRELESS TELECOMMUNICATIONS EQUIP-
6 MENT.—Section 168(i)(2) of the Internal Revenue Code
7 of 1986 is amended by adding at the end the following
8 new subparagraph:

9 “(D) WIRELESS TELECOMMUNICATIONS
10 EQUIPMENT.—For purposes of this paragraph,
11 the term ‘wireless telecommunications equip-
12 ment’ means all equipment used in the trans-
13 mission, reception, coordination, or switching of
14 wireless telecommunications service, other than
15 cell towers, buildings, T–1 lines or other cabling
16 connecting cell sites to mobile switching centers.
17 For purposes of the preceding sentence, the
18 term ‘wireless telecommunications service’ in-
19 cludes any commercial mobile radio service as
20 defined in title 47 of the Code of Federal Regu-
21 lations.”.

22 (c) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to property placed in service on
24 or after the date of the enactment of this Act.

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