

110TH CONGRESS
2D SESSION

H. R. 5450

To amend the Internal Revenue Code of 1986 to remove cell phones from listed property under section 280F.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 14, 2008

Mr. SAM JOHNSON of Texas (for himself, Mr. POMEROY, Mr. HERGER, Mr. CAMP of Michigan, Mr. BRADY of Texas, Mr. TIBERI, and Mr. CANTOR) 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 remove cell phones from listed property under section 280F.

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. SHORT TITLE.**

4 This Act may be cited as the “Modernize Our Book-
5 keeping In the Law for Employee’s Cell Phone Act of
6 2008”.

1 **SEC. 2. REMOVAL OF CELLULAR TELEPHONES (OR SIMILAR**
2 **TELECOMMUNICATIONS EQUIPMENT) FROM**
3 **LISTED PROPERTY.**

4 (a) IN GENERAL.—Subparagraph (A) of section
5 280F(d)(4) of the Internal Revenue Code (defining listed
6 property) is amended by inserting “and” at the end of
7 clause (iv), by striking clause (v), and by redesignating
8 clause (vi) as clause (v).

9 (b) EFFECTIVE DATE.—The amendment made by
10 subsection (a) shall apply to taxable years beginning after
11 December 31, 2007.

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