

111TH CONGRESS  
1ST SESSION

# H. R. 4186

To amend the Internal Revenue Code of 1986 to extend for 2 years the treatment of certain farming business machinery and equipment as 5-year property for purposes of depreciation.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 2, 2009

Mr. POMEROY (for himself, Mr. HERGER, Ms. HERSETH SANDLIN, and Mr. BRALEY of Iowa) 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 extend for 2 years the treatment of certain farming business machinery and equipment as 5-year property for purposes of depreciation.

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. CERTAIN FARMING BUSINESS MACHINERY AND**  
4 **EQUIPMENT TREATED AS 5-YEAR PROPERTY.**

5 (a) IN GENERAL.—Clause (vii) of section  
6 168(e)(3)(B) of the Internal Revenue Code of 1986 (defin-  
7 ing 5-year property) is amended by striking “January 1,  
8 2010” and inserting “January 1, 1012”.

1       (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to property placed in service after  
3 December 31, 2009.

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