

111TH CONGRESS  
1ST SESSION

# H. R. 4189

To amend the Internal Revenue Code of 1986 to accelerate the phasein  
of the deduction for domestic production activities.

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IN THE HOUSE OF REPRESENTATIVES

DECEMBER 3, 2009

Mr. MANZULLO 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 accelerate  
the phasein of the deduction for domestic production  
activities.

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. ACCELERATING THE PHASEIN OF DOMESTIC**  
4 **PRODUCTION ACTIVITIES DEDUCTION.**

5 (a) IN GENERAL.—Subsection (a) of section 199 of  
6 the Internal Revenue Code of 1986 (relating to allowance  
7 of deduction) is amended to read as follows:

8 “(a) ALLOWANCE OF DEDUCTION.—There shall be  
9 allowed as a deduction an amount equal to 9 percent of  
10 the lesser of—

1           “(1) the qualified production activities income  
2           of the taxpayer for the taxable year, or

3           “(2) taxable income (determined without regard  
4           to this section) for the taxable year.”.

5           (b) CONFORMING AMENDMENT.—Paragraph (2) of  
6           section 199(d) of such Code is amended by striking “sub-  
7           section (a)(1)(B)” and inserting “subsection (a)(2)”.

8           (c) EFFECTIVE DATE.—The amendment made by  
9           this section shall apply to taxable years beginning after  
10          December 31, 2008.

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