

111TH CONGRESS  
1ST SESSION

# H. R. 4411

To amend the Internal Revenue Code of 1986 to make permanent accelerated depreciation of natural gas distribution property and to clarify to which property such treatment applies.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 19, 2009

Mr. ROSKAM (for himself, Ms. BERKLEY, Mr. CANTOR, Mr. BRADY of Texas, and Mr. BOUSTANY) 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 make permanent accelerated depreciation of natural gas distribution property and to clarify to which property such treatment applies.

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. ACCELERATED DEPRECIATION OF NATURAL**  
4       **GAS DISTRIBUTION FACILITIES.**

5       (a) ACCELERATED DEPRECIATION MADE PERMA-  
6       NENT.—Clause (viii) of section 168(e)(3)(E) of the Inter-  
7       nal Revenue Code of 1986 is amended by striking “, and  
8       which is placed in service before January 1, 2011”.

1       (b) CLARIFICATION OF PROPERTY TO WHICH TREAT-  
2   MENT APPLIES.—Clause (viii) of section 168(e)(3)(E) of  
3   such Code is amended by striking “line” and inserting  
4   “facility”.

5       (c) EFFECTIVE DATES.—The amendments made by  
6   this section shall apply to property placed in service after  
7   December 31, 2010.

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