

111TH CONGRESS  
1ST SESSION

# S. 144

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

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IN THE SENATE OF THE UNITED STATES

JANUARY 6, 2009

Mr. KERRY (for himself and Mr. ENSIGN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## 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       2009”.

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, 2008.

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