

111TH CONGRESS  
1ST SESSION

# S. 2761

To amend the Internal Revenue Code of 1986 to extend the bonus depreciation deduction applicable to the Gulf Opportunity Zone for 2 additional years.

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## IN THE SENATE OF THE UNITED STATES

NOVEMBER 10, 2009

Mr. WICKER (for himself, Mr. COCHRAN, Mr. VITTER, and Ms. LANDRIEU) 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 extend the bonus depreciation deduction applicable to the Gulf Opportunity Zone for 2 additional years.

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 “GO Zone Bonus De-  
5 preciation Extension Act”.

1 **SEC. 2. EXTENSION OF BONUS DEPRECIATION DEDUCTION**  
2 **APPLICABLE TO THE GULF OPPORTUNITY**  
3 **ZONE FOR 2 ADDITIONAL YEARS.**

4 (a) IN GENERAL.—Paragraph (6) of section  
5 1400N(d) of the Internal Revenue Code of 1986 is amend-  
6 ed by striking “2010” each place it appears and inserting  
7 “2012”.

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