

113TH CONGRESS  
1ST SESSION

# H. R. 1704

To amend the Internal Revenue Code of 1986 to increase the deduction for start-up expenditures for business for 2013 and 2014.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 24, 2013

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 increase the deduction for start-up expenditures for business for 2013 and 2014.

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 “Support Our Startups  
5 Act of 2013”.

6 **SEC. 2. INCREASE IN DEDUCTION FOR START-UP EXPENDI-**  
7 **TURES FOR 2013 AND 2014.**

8 (a) IN GENERAL.—Paragraph (3) of section 195(b)  
9 of the Internal Revenue Code of 1986 is amended—

1           (1) by striking “2010” in the matter preceding  
2           subparagraph (A) and inserting “2010, 2013, or  
3           2014”, and

4           (2) by striking “2010” in the heading and in-  
5           serting “2010, 2013, OR 2014”.

6           (b) EFFECTIVE DATE.—The amendments made by  
7           subsection (a) shall apply to taxable years beginning after  
8           December 31, 2012.

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