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113TH CONGRESS
1ST SESSION

H. R. 2731

To amend the Internal Revenue Code of 1986 to make permanent the rule providing 5-year amortization of expenses incurred in creating or acquiring music or music copyrights.

IN THE HOUSE OF REPRESENTATIVES

JULY 18, 2013

Mrs. BLACKBURN (for herself, Mr. COOPER, Mr. COHEN, Mr. ROE of Tennessee, Mr. FLEISCHMANN, Mr. COBLE, Mr. GUTHRIE, Mr. GOHMERT, Mr. DEUTCH, and Mr. FINCHER) 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 the rule providing 5-year amortization of expenses incurred in creating or acquiring music or music copyrights.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Songwriters Tax Simplification Reauthorization Act’’.

SEC. 2. SPECIAL RULE FOR AMORTIZATION OF MUSICAL WORKS AND COPYRIGHTS MADE PERMANENT.

(a) IN GENERAL.—Paragraph (8) of section 167(g) of the Internal Revenue Code of 1986 is amended by striking subparagraph (E).

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2010.

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