

113TH CONGRESS
2D SESSION

H. R. 4501

To amend the Internal Revenue Code of 1986 to adjust the limits on expensing of certain depreciable business assets.

IN THE HOUSE OF REPRESENTATIVES

APRIL 28, 2014

Ms. KUSTER introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to adjust the limits on expensing of certain depreciable business assets.

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 “Small Business Growth
5 and Investment Act of 2014”.

6 **SEC. 2. EXPENSING CERTAIN DEPRECIABLE BUSINESS AS-**
7 **SETS.**

8 (a) IN GENERAL.—Section 179(b) of the Internal
9 Revenue Code of 1986 is amended—

1 (1) in paragraph (1)(C), by striking “\$25,000”
2 and inserting “\$250,000”, and

3 (2) in paragraph (2)(C), by striking
4 “\$200,000” and inserting “\$800,000”.

5 (b) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2013.

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