

114TH CONGRESS  
1ST SESSION

# H. R. 1808

To amend the Internal Revenue Code of 1986 to extend certain expiring provisions for 1 year.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2015

Mr. CASTRO of Texas 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 extend certain expiring provisions for 1 year.

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; TABLE OF CONTENTS.**

4 (a) **SHORT TITLE.**—This Act may be cited as the  
5 “Tax Cuts for America Act of 2015”.

6 (b) **TABLE OF CONTENTS.**—The table of contents for  
7 this Act is as follows:

Sec. 1. Short title; table of contents.

### TITLE I—ECONOMIC DEVELOPMENT AND JOB CREATION

Sec. 101. Extension of new markets tax credit.

Sec. 102. Extension of work opportunity tax credit.

Sec. 103. Extension and modification of research credit.

## TITLE II—EDUCATION

Sec. 201. Extension of deduction for certain expenses of elementary and secondary school teachers.

## TITLE III—MEMBERS OF THE ARMED FORCES

Sec. 301. Extension of employer wage credit for employees who are active duty members of the uniformed services.

## TITLE IV—ENERGY

Sec. 401. Extension of credit for construction of new energy efficient homes.

## TITLE V—STATES

Sec. 101. Extension of State and local sales tax deduction.

1 **TITLE I—ECONOMIC DEVELOP-**  
2 **MENT AND JOB CREATION**

3 **SEC. 101. EXTENSION OF NEW MARKETS TAX CREDIT.**

4 (a) IN GENERAL.—Section 45D(f)(1)(G) of the In-  
5 ternal Revenue Code of 1986 is amended by striking “and  
6 2014” and inserting “2014, and 2015”.

7 (b) CARRYOVER OF UNUSED LIMITATION.—Section  
8 45D(f)(3) of such Code is amended by striking “2019”  
9 and inserting “2020”.

10 (c) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to calendar years beginning after  
12 December 31, 2014.

13 **SEC. 102. EXTENSION OF WORK OPPORTUNITY TAX CREDIT.**

14 (a) IN GENERAL.—Section 51(c)(4)(B) of the Inter-  
15 nal Revenue Code of 1986 is amended by striking “De-  
16 cember 31, 2014” and inserting “December 31, 2015.”.

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to individuals who begin work for  
3 the employer after December 31, 2014.

4 **SEC. 103. EXTENSION AND MODIFICATION OF RESEARCH**  
5 **CREDIT.**

6 (a) IN GENERAL.—Section 41(h)(1) of the Internal  
7 Revenue Code of 1986 is amended by striking “December  
8 31, 2014” and inserting “December 31, 2015”.

9 (b) EFFECTIVE DATE.—The amendment made by  
10 this section shall apply to amounts paid or incurred after  
11 December 31, 2014.

12 **TITLE II—EDUCATION**

13 **SEC. 201. EXTENSION OF DEDUCTION FOR CERTAIN EX-**  
14 **PENSES OF ELEMENTARY AND SECONDARY**  
15 **SCHOOL TEACHERS.**

16 (a) IN GENERAL.—Section 62(a)(2)(D) of the Inter-  
17 nal Revenue Code of 1986 is amended by striking “or  
18 2014” and inserting “2014, or 2015”.

19 (b) EFFECTIVE DATE.—The amendment made by  
20 this section shall apply to taxable years beginning after  
21 December 31, 2014.

1       **TITLE III—MEMBERS OF THE**  
2                   **ARMED FORCES**

3       **SEC. 301. EXTENSION OF EMPLOYER WAGE CREDIT FOR**  
4                   **EMPLOYEES WHO ARE ACTIVE DUTY MEM-**  
5                   **BERS OF THE UNIFORMED SERVICES.**

6           (a) IN GENERAL.—Section 45P(f) of the Internal  
7 Revenue Code of 1986 is amended by striking “December  
8 31, 2014” and inserting “December 31, 2015”.

9           (b) EFFECTIVE DATE.—The amendment made by  
10 this section shall apply to payments made after December  
11 31, 2014.

12                   **TITLE IV—ENERGY**

13       **SEC. 401. EXTENSION OF CREDIT FOR CONSTRUCTION OF**  
14                   **NEW ENERGY EFFICIENT HOMES.**

15           (a) IN GENERAL.—Section 45P(g) of the Internal  
16 Revenue Code of 1986 is amended by striking “December  
17 31, 2014” and inserting “December 31, 2015”.

18           (b) EFFECTIVE DATE.—The amendment made by  
19 this section shall apply to acquisitions after December 31,  
20 2014.

1                                   **TITLE V—STATES**  
2   **SEC. 101. EXTENSION OF STATE AND LOCAL SALES TAX DE-**  
3                                   **DUCTION.**

4           (a) **IN GENERAL.**—Section 164(b)(5)(I) of the Inter-  
5   nal Revenue Code of 1986 is amended by striking “Janu-  
6   ary 1, 2015” and inserting “January 1, 2016”.

7           (b) **EFFECTIVE DATE.**—The amendment made by  
8   this section shall apply to taxable years beginning after  
9   December 31, 2014.

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