

111TH CONGRESS  
1ST SESSION

# H. R. 212

To amend the Internal Revenue Code of 1986 to extend bonus depreciation  
for 2 years.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2009

Mr. WILSON of South Carolina 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  
bonus depreciation for 2 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 “Bonus Depreciation  
5 Extension Act of 2009”.

6 **SEC. 2. TWO-YEAR EXTENSION OF BONUS DEPRECIATION.**

7 (a) IN GENERAL.—Paragraph (2) of section 168(k)  
8 of the Internal Revenue Code of 1986 is amended—

9 (1) by striking “January 1, 2010” and insert-  
10 ing “January 1, 2012”, and

1           (2) by striking “January 1, 2009” and insert-  
2           ing “January 1, 2011”.

3           (b) NEW YORK LIBERTY ZONE.—The last sentence  
4 of section 1400L(b)(2)(A) of such Code is amended by  
5 striking “December 31, 2006 (December 31, 2009” and  
6 inserting “December 31, 2008 (December 31, 2011”.

7           (c) CONFORMING AMENDMENTS.—

8           (1) The heading for subsection (k) of section  
9 168 of such Code is amended by striking “JANUARY  
10 1, 2009” and inserting “JANUARY 1, 2011”.

11           (2) The heading for clause (ii) of section  
12 168(k)(2)(B) of such Code is amended by striking  
13 “PRE-JANUARY 1, 2009” and inserting “PRE-JANU-  
14 ARY 1, 2011”.

15           (3) Section 168(l)(5)(B) of such Code is  
16 amended by striking “January 1, 2009” and insert-  
17 ing “January 1, 2011”.

18           (4) Subparagraph 1400N(d)(3) of such Code is  
19 amended by striking “January 1, 2009” and insert-  
20 ing “January 1, 2011”.

21           (d) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to property placed in service after  
23 December 31, 2009.

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