

115TH CONGRESS  
1ST SESSION

# H. R. 341

To amend the Internal Revenue Code of 1986 to increase the deduction for start-up expenditures for business for 2017 and 2018.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 2017

Mr. SERRANO 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 2017 and 2018.

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 2017”.

6 **SEC. 2. INCREASE IN DEDUCTION FOR START-UP EXPENDI-**  
7 **TURES FOR 2017 AND 2018.**

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, 2017, or  
3           2018”, and

4           (2) by striking “2010” in the heading and in-  
5           serting “2010, 2017, OR 2018”.

6           (b) EFFECTIVE DATE.—The amendments made by  
7           subsection (a) shall apply to taxable years beginning after  
8           December 31, 2016.

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