

111TH CONGRESS
1ST SESSION

H. R. 3931

To amend the Internal Revenue Code of 1986 to extend for 2 years the election to treat the cost of a qualified film or television production as an expense which is not chargeable to a capital account.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 26, 2009

Ms. WATSON (for herself, Mrs. NAPOLITANO, Ms. CHU, Mr. FILNER, Mrs. CAPPS, Mr. BACA, Ms. ROYBAL-ALLARD, Mrs. BONO MACK, Mr. FARR, Mr. HONDA, Mr. ISSA, Mr. SHERMAN, Ms. WOOLSEY, and Mrs. DAVIS of California) 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 extend for 2 years the election to treat the cost of a qualified film or television production as an expense which is not chargeable to a capital account.

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. EXTENSION OF TREATMENT OF CERTAIN**
4 **QUALIFIED FILM AND TELEVISION PRODUC-**
5 **TIONS.**

6 (a) IN GENERAL.—Subsection (f) of section 181 of
7 the Internal Revenue Code of 1986 is amended by striking

1 “December 31, 2009” and inserting “December 31,
2 2011”.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 this section shall apply to qualified film and television pro-
5 ductions commencing after December 31, 2009.

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