

109TH CONGRESS
1ST SESSION

H. R. 1510

To amend the Internal Revenue Code of 1986 to reduce the depreciation recovery period for roof systems.

IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 2005

Mr. FOLEY (for himself, Mrs. JONES of Ohio, Mr. SHAW, Mr. NUSSLE, Mr. LEWIS of Kentucky, Ms. HART, Ms. VELÁZQUEZ, Mr. WILSON of South Carolina, Mr. GARY G. MILLER of California, Mr. FEENEY, and Mr. ENGLISH of Pennsylvania) 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 reduce the depreciation recovery period for roof systems.

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 “Realistic Roofing Tax
5 Treatment Act of 2005”.

6 **SEC. 2. DEPRECIATION RECOVERY PERIOD FOR ROOF SYS-**

7 **TEMS.**

8 (a) 20-YEAR RECOVERY PERIOD.—Subparagraph
9 (F) of section 168(e)(3) of the Internal Revenue Code of

1 1986 (relating to classification of certain property) is
2 amended to read as follows:

3 “(F) 20-YEAR PROPERTY.—The term ‘20-
4 year property’ means—

5 “(i) initial clearing and grading land
6 improvements with respect to any electric
7 utility transmission and distribution plant,
8 and

9 “(ii) any roof system.”.

10 (b) REQUIREMENT TO USE STRAIGHT LINE METH-
11 OD.—Paragraph (3) of section 168(b) of such Code is
12 amended by adding at the end the following new subpara-
13 graph:

14 “(I) Any roof system.”.

15 (c) ALTERNATIVE SYSTEM.—The table contained in
16 section 168(g)(3)(B) of such Code is amended by striking
17 the last item and inserting the following new items:

“(F)(i)	25
(F)(ii)	20”.

18 (d) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to property placed in service after
20 the date of the enactment of this Act.

