

104TH CONGRESS
1ST SESSION

H. R. 803

To amend the Internal Revenue Code of 1986 to make permanent the credit for increasing research activities.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 2, 1995

Mrs. JOHNSON of Connecticut (for herself, Mr. MATSUI, Mr. HERGER, and Mr. NEAL) 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 make permanent the credit for increasing research activities.

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. CREDIT FOR INCREASING RESEARCH ACTIVI-**
4 **TIES MADE PERMANENT.**

5 (a) IN GENERAL.—Section 41 of the Internal Reve-
6 nue Code of 1986 (relating to credit for increasing re-
7 search activities) is amended by striking subsection (h).

8 (b) CONFORMING AMENDMENT.—Paragraph (1) sec-
9 tion 28(b) of such Code is amended by striking subpara-
10 graph (D).

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years ending after June
3 30, 1995.

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