

114TH CONGRESS
1ST SESSION

H. R. 2562

To amend the Internal Revenue Code of 1986 to extend the special expensing rules for certain film and television productions.

IN THE HOUSE OF REPRESENTATIVES

MAY 21, 2015

Ms. TITUS 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 the special expensing rules for certain film and television productions.

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 SPECIAL EXPENSING RULES**
4 **FOR CERTAIN FILM AND TELEVISION PRO-**
5 **DUCTIONS.**

6 (a) IN GENERAL.—Subsection (f) of section 181 of
7 the Internal Revenue Code of 1986 is amended by striking
8 “December 31, 2014” and inserting “December 31,
9 2016”.

1 (b) EFFECTIVE DATES.—The amendment made by
2 this section shall apply to productions commencing after
3 December 31, 2014.

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