

115TH CONGRESS
1ST SESSION

H. R. 1403

To amend the Internal Revenue Code of 1986 to make permanent the deduction for income attributable to domestic production activities in Puerto Rico.

IN THE HOUSE OF REPRESENTATIVES

MARCH 7, 2017

Miss GONZÁLEZ-COLÓN of Puerto Rico (for herself, Mr. CURBELO of Florida, Mr. LEWIS of Georgia, and Mr. SERRANO) 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 deduction for income attributable to domestic production activities in Puerto Rico.

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. DEDUCTION FOR INCOME ATTRIBUTABLE TO**
4 **DOMESTIC PRODUCTION ACTIVITIES IN**
5 **PUERTO RICO MADE PERMANENT.**

6 (a) IN GENERAL.—Section 199(d)(8) of the Internal
7 Revenue Code of 1986 is amended by striking subpara-
8 graph (C).

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2016.

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