

**AMENDMENT**  
**OFFERED BY MR. RYAN OF WISCONSIN**

At an appropriate place, add the following:

1 **SEC. \_\_\_\_ . 100% BONUS DEPRECIATION FOR CAPITAL EX-**  
2 **PENDITURES MADE IN 2009 AND 2010.**

3 (a) **IN GENERAL.**—Subsection (k) of section 168 (re-  
4 lating to special allowance for certain property acquired  
5 after December 31, 2007, and before January 1, 2009)  
6 is amended—

7 (1) by striking “December 31, 2007” each  
8 place it appears and inserting “December 31,  
9 2008”,

10 (2) by striking “January 1, 2008” each place  
11 it appears and inserting “January 1, 2009”,

12 (3) by striking “January 1, 2009” each place  
13 it appears and inserting “January 1, 2011”, and

14 (4) by striking “January 1, 2006” each place  
15 it appears and inserting “January 1, 2012”.

16 (b) **100 PERCENT ALLOWANCE.**—Subparagraph (A)  
17 of section 168(k)(1) is amended by striking “50 percent”  
18 and inserting “100 percent”.

19 (c) **CONFORMING AMENDMENTS.**—

1 (1) Paragraph (5) of section 168(l) is amend-  
2 ed—

3 (A) by striking “December 31, 2007” in  
4 subparagraph (A) and inserting “December 31,  
5 2008”, and

6 (B) by striking “January 1, 2009” in sub-  
7 paragraph (B) and inserting “January 1,  
8 2011”.

9 (2) Subparagraph (D) of section 1400L(b)(2) is  
10 amended by striking “January 1, 2010” and insert-  
11 ing “January 1, 2011”.

12 (3) Paragraph (3) of section 1400N(d) is  
13 amended—

14 (A) by striking “December 31, 2007” in  
15 subparagraph (A) and inserting “December 31,  
16 2008”, and

17 (B) by striking “January 1, 2009” in sub-  
18 paragraph (B) and inserting “January 1,  
19 2011”.

20 (4) The heading for subsection (k) of section  
21 168 is amended—

22 (A) by striking “December 31, 2007” and  
23 inserting “December 31, 2008”, and

24 (B) by striking “January 1, 2009” and in-  
25 serting “January 1, 2011”.

1           (5) The heading for clause (ii) of section  
2           168(k)(2)(B) is amended by striking “PRE-JANUARY  
3           1, 2009” and inserting “PRE-JANUARY 1, 2011”.

4           (d) **EFFECTIVE DATE.**—The amendments made by  
5 this section shall apply to property placed in service after  
6 December 31, 2008, in taxable years ending after such  
7 date.

