

HR 657

Small Business Expensing Improvement Act of 2001

Congress: 107 (2001–2003, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 14, 2001

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Feb 14, 2001)

Official Text: <https://www.congress.gov/bill/107th-congress/house-bill/657>

Sponsor

Name: Rep. Herger, Wally [R-CA-2]

Party: Republican • **State:** CA • **Chamber:** House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Tanner, John S. [D-TN-8]	D · TN		Feb 14, 2001

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 14, 2001

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Feb 14, 2001)

Small Business Expensing Improvement Act of 2001 - Amends the Internal Revenue Code with respect to the expensing of depreciable business assets (section 179) to: (1) increase maximum annual amounts and the phase-out threshold (eliminating the current phase-in of annual increases); and (2) make certain computer software and property used for lodging eligible for expensing.

Actions Timeline

- **Feb 14, 2001:** Introduced in House
- **Feb 14, 2001:** Sponsor introductory remarks on measure. (CR E179)
- **Feb 14, 2001:** Referred to the House Committee on Ways and Means.

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