

## HR 3983

Winter Readiness Act of 2005

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Oct 6, 2005

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Oct 6, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/3983>

### Sponsor

**Name:** Rep. English, Phil [R-PA-3]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Oct 6, 2005

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Oct 6, 2005)

Winter Readiness Act of 2005 - Amends the Internal Revenue Code to allow a taxpayer election to expense (i.e., deduct in the current taxable year) all costs for qualified oil and gas production property placed in service before January 1, 2009, and for repairs to such property for hurricane-related damage. Defines "qualified oil and gas production property" to include assets used in offshore drilling for oil and gas, and for exploration and production of petroleum and natural gas deposits.

Allows a 10-year carryback of net operating losses incurred in 2005 for hurricane-damaged oil and gas facilities.

### Actions Timeline

- **Oct 6, 2005:** Introduced in House
- **Oct 6, 2005:** Referred to the House Committee on Ways and Means.

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