

## HR 4835

To amend the Internal Revenue Code of 1986 to provide tax relief to promote investments in mine safety.

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 1, 2006

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 1, 2006)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/4835>

### 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	Mar 1, 2006

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Mar 1, 2006)

Amends the Internal Revenue Code to allow a taxpayer election to expense (i.e., deduct in the current taxable year) 50% of the cost of qualified advanced mine safety equipment property. Defines such property to include: (1) an emergency communication technology or device for constant communication with individuals outside the mine; (2) an electronic identification and location device; (3) an emergency oxygen-generating device; (4) pre-positioned oxygen supplies; and (5) a comprehensive atmospheric monitoring system to monitor levels of carbon monoxide and other gases present in a mine.

Allows employers a business-related tax credit for the lesser of 20% of the training costs of their qualified mine rescue team employees or \$10,000 for each such employee. Defines such an employee as one who receives a certain level of mine safety training as prescribed by the Mine Safety and Health Administration. Terminates such credit after 2008.

## Actions Timeline

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- **Mar 1, 2006:** Introduced in House
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