

HR 3486

To amend the Internal Revenue Code of 1986 to provide incentives for improving mine safety.

Congress: 110 (2007–2009, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 6, 2007

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

Latest Action: Referred to the House Committee on Ways and Means. (Sep 6, 2007)

Official Text: <https://www.congress.gov/bill/110th-congress/house-bill/3486>

Sponsor

Name: Rep. Ellsworth, Brad [D-IN-8]

Party: Democratic • **State:** IN • **Chamber:** House

Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Rep. English, Phil [R-PA-3]	R · PA		Sep 24, 2007
Rep. Paul, Ron [R-TX-14]	R · TX		Sep 24, 2007
Rep. Rahall, Nick J., II [D-WV-3]	D · WV		Sep 24, 2007
Rep. Wilson, Charles A. [D-OH-6]	D · OH		Sep 24, 2007
Rep. Altmire, Jason [D-PA-4]	D · PA		Oct 24, 2007
Rep. Ryan, Tim [D-OH-17]	D · OH		Oct 24, 2007
Rep. Space, Zachary T. [D-OH-18]	D · OH		Oct 24, 2007

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 6, 2007

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Amends the Internal Revenue Code to allow a tax credit for 50% of the cost of qualified advanced mine safety equipment property (in lieu of the existing taxpayer election to expense 50% of such property in the current taxable year). 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.

Revises the tax credit for mine rescue team training expenses to: (1) increase the amount of such credit; (2) allow such credit as an offset against the alternative minimum tax; and (3) make such credit permanent.

Actions Timeline

- **Sep 6, 2007:** Introduced in House
- **Sep 6, 2007:** Referred to the House Committee on Ways and Means.