

HR 3951

To amend the Internal Revenue Code of 1986 to modify and make permanent the election to treat certain costs of qualified film and television productions as expenses.

**Congress:** 110 (2007–2009, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Oct 24, 2007

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Oct 24, 2007)

**Official Text:** <https://www.congress.gov/bill/110th-congress/house-bill/3951>

Sponsor

**Name:** Rep. Becerra, Xavier [D-CA-31]

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

Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Nunes, Devin [R-CA-21]	R · CA		Oct 24, 2007
Rep. Bono, Mary [R-CA-45]	R · CA		Oct 29, 2007
Rep. Hastert, J. Dennis [R-IL-14]	R · IL		Oct 30, 2007
Rep. McIntyre, Mike [D-NC-7]	D · NC		Oct 31, 2007
Rep. Roybal-Allard, Lucille [D-CA-34]	D · CA		Nov 15, 2007
Rep. Berman, Howard L. [D-CA-28]	D · CA		Dec 5, 2007
Rep. Waxman, Henry A. [D-CA-30]	D · CA		Dec 6, 2007

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Oct 24, 2007

Subjects & Policy Tags

**Policy Area:**

Taxation

Related Bills

Bill	Relationship	Last Action
110 S 2375	Identical bill	<b>Nov 15, 2007:</b> Read twice and referred to the Committee on Finance.
110 HR 3389	Related bill	<b>Aug 9, 2007:</b> Referred to the Subcommittee on Trade.

## Summary (as of Oct 24, 2007)

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Amends the Internal Revenue Code to: (1) exclude participations and residuals from the dollar limitation on the taxpayer election to expense qualified film and television production costs; (2) allow amortization of costs ineligible for expensing; and (3) make such expensing election permanent.

## Actions Timeline

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- **Oct 24, 2007:** Introduced in House
- **Oct 24, 2007:** Referred to the House Committee on Ways and Means.