

HR 3844

To amend the Internal Revenue Code of 1986 to provide a special depreciation allowance and recovery period for noncommercial aircraft property.

Congress: 111 (2009–2011, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Oct 15, 2009

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

Latest Action: Referred to the House Committee on Ways and Means. (Oct 15, 2009)

Official Text: <https://www.congress.gov/bill/111th-congress/house-bill/3844>

Sponsor

Name: Rep. Tiahrt, Todd [R-KS-4]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Barrow, John [D-GA-12]	D · GA		Nov 17, 2009

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Oct 15, 2009

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
111 S 2723	Identical bill	Nov 3, 2009: Read twice and referred to the Committee on Finance.

Summary (as of Oct 15, 2009)

Amends the Internal Revenue Code to allow: (1) increased depreciation of qualified noncommercial aircraft property placed in service in 2010 or 2011; and (2) a three-year recovery period for the depreciation of such property placed in service before 2015. Defines "qualified noncommercial aircraft property" as any aircraft that is not used in the trade or business of transporting persons or property and that is first used after 2009. Allows such increased depreciation as an offset against the alternative minimum tax.

Actions Timeline

- **Oct 15, 2009:** Introduced in House
- **Oct 15, 2009:** Referred to the House Committee on Ways and Means.