

## HR 4012

To amend the Internal Revenue Code of 1986 to provide a 5-year recovery period for new nonresidential real property, and a 10-year recovery period for qualified leasehold improvement property, placed in service after December 31, 2009, and before January 1, 2012.

**Congress:** 111 (2009–2011, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Nov 3, 2009

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Nov 3, 2009)

**Official Text:** <https://www.congress.gov/bill/111th-congress/house-bill/4012>

### Sponsor

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

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Nov 3, 2009

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Nov 3, 2009)

Amends the Internal Revenue Code to allow a 5-year recovery period for depreciation purposes for nonresidential real property and a 10-year recovery period for qualified leasehold property placed in service after December 31, 2009, and before January 1, 2012.

### Actions Timeline

- **Nov 3, 2009:** Introduced in House
- **Nov 3, 2009:** Referred to the House Committee on Ways and Means.