

## HR 497

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

**Congress:** 111 (2009–2011, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 14, 2009

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 14, 2009)

**Official Text:** <https://www.congress.gov/bill/111th-congress/house-bill/497>

### Sponsor

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

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

### Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Paul, Ron [R-TX-14]	R · TX		Jan 14, 2009
Rep. Rahall, Nick J., II [D-WV-3]	D · WV		Jan 14, 2009
Rep. Rogers, Harold [R-KY-5]	R · KY		Feb 3, 2009
Rep. Wilson, Charles A. [D-OH-6]	D · OH		Mar 19, 2009

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 14, 2009

### 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**

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- **Jan 14, 2009:** Introduced in House
- **Jan 14, 2009:** Referred to the House Committee on Ways and Means.