

HR 3780

To amend the Internal Revenue Code of 1986 to allow an ordinary and necessary business expense deduction for contributions to regional infrastructure improvement zones, and for other purposes.

Congress: 112 (2011–2013, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 18, 2012

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 18, 2012)

Official Text: <https://www.congress.gov/bill/112th-congress/house-bill/3780>

Sponsor

Name: Rep. Davis, Geoff [R-KY-4]

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

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Schiff, Adam B. [D-CA-29]	D · CA		Mar 29, 2012
Rep. Schock, Aaron [R-IL-18]	R · IL		Jul 9, 2012

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 18, 2012

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 18, 2012)

Amends the Internal Revenue Code to allow a taxpayer to elect, during the five-year period after the enactment of this Act, to treat any contribution to a qualified regional infrastructure improvement zone as a tax deductible ordinary and necessary business expense. Defines "qualified regional infrastructure improvement zone" as any zone created and designated by a multi-jurisdictional regional planning organization to undertake public infrastructure improvement projects.

Actions Timeline

- **Jan 18, 2012:** Introduced in House
- **Jan 18, 2012:** Referred to the House Committee on Ways and Means.