

HR 3428

To amend the Internal Revenue Code of 1986 to allow an increased credit for development and to extend and simplify the credit for increasing research.

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Oct 30, 2013

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

Latest Action: Referred to the House Committee on Ways and Means. (Oct 30, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/3428>

Sponsor

Name: Rep. McKinley, David B. [R-WV-1]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Enyart, William L. [D-IL-12]	D · IL		Oct 30, 2013

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Oct 30, 2013

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Oct 30, 2013)

Amends the Internal Revenue Code to: (1) allow through 2018 a new business-related tax credit for an increase in expenditures for qualified development expenses (defined as the sum of any in-house and contract development expenses incurred in the trade or business of a taxpayer), (2) increase to 20% the rate of the alternative simplified research tax credit, and (3) extend through 2018 the tax credit for increasing research activities.

Actions Timeline

- **Oct 30, 2013:** Introduced in House
- **Oct 30, 2013:** Referred to the House Committee on Ways and Means.

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