

**MOTION TO RECOMMIT H.R. 4457, WITH  
INSTRUCTIONS  
OFFERED BY M\_\_\_\_\_**

M\_\_\_\_\_ moves to recommit the bill H.R. 4457 to the Committee on Ways and Means with instructions to report the same back to the House forthwith with the following amendment:

Amend section 2 to read as follows:

1 **SEC. 2. TWO-YEAR EXTENSION OF EXPENSING LIMITATION.**

2 (a) DOLLAR LIMITATION.—Paragraph (1) of section  
3 179(b) of the Internal Revenue Code of 1986 is amend-  
4 ed—

5 (1) by striking “or 2013” in subparagraph (B)  
6 and inserting “2013, 2014, or 2015”, and

7 (2) by striking “after 2013” in subparagraph  
8 (C) and inserting “after 2015”.

9 (b) REDUCTION IN LIMITATION.—Paragraph (2) of  
10 section 179(b) of such Code is amended—

11 (1) by striking “or 2013” in subparagraph (B)  
12 and inserting “2013, 2014, or 2015”, and

13 (2) by striking “after 2013” in subparagraph  
14 (C) and inserting “after 2015”.

1           (c) COMPUTER SOFTWARE.—Clause (ii) of section  
2 179(d)(1)(A) of such Code is amended by striking “before  
3 2014” and inserting “before 2016”.

4           (d) ELECTION.—Paragraph (2) of section 179(e) of  
5 such Code is amended by striking “before 2014” and in-  
6 serting “before 2016”.

7           (e) SPECIAL RULES FOR TREATMENT OF QUALIFIED  
8 REAL PROPERTY.—

9                 (1) IN GENERAL.—Paragraph (1) of section  
10 179(f) of such Code is amended by striking “or  
11 2013” and inserting “2013, 2014, or 2015”.

12                 (2) CARRYOVER.—Paragraph (4) of section  
13 179(f) of such Code is amended by striking “2013”  
14 each place it appears and inserting “2015”.

15           (f) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply to taxable years beginning after  
17 December 31, 2013.

