

116TH CONGRESS
1ST SESSION

H. R. 1974

To amend the Internal Revenue Code of 1986 to permanently extend the mine rescue team training credit.

IN THE HOUSE OF REPRESENTATIVES

MARCH 28, 2019

Mr. HORSFORD introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to permanently extend the mine rescue team training credit.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Mine Rescue Team
5 Training Credit”.

6 **SEC. 2. PERMANENT EXTENSION OF MINE RESCUE TEAM**
7 **TRAINING CREDIT.**

8 (a) IN GENERAL.—Section 45N of the Internal Rev-
9 enue Code of 1986 is amended by striking subsection (e).

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2017.

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