

112TH CONGRESS  
1ST SESSION

# H. R. 427

To amend the Internal Revenue Code of 1986 to provide a 5-year recovery period for computer-based gambling machines.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 25, 2011

Mr. HELLER (for himself, Mr. HECK, and Ms. BERKLEY) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a 5-year recovery period for computer-based gambling machines.

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. FIVE-YEAR RECOVER PERIOD FOR COMPUTER-**  
4 **BASED GAMBLING MACHINES.**

5 (a) IN GENERAL.—Subparagraph (B) of section  
6 168(e)(3) of the Internal Revenue Code of 1986 is amend-  
7 ed by striking “and” at the end of clause (vi)(III), by  
8 striking the period at the end of clause (vii) and inserting  
9 “, and”, and by adding at the end the following new  
10 clause:

1                   “(viii) any computer-based gambling  
2                   machine, including slot machines and video  
3                   lottery terminals.”.

4           (b) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to property placed in service after  
6 the date of the enactment of this Act.

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