

109TH CONGRESS
1ST SESSION

S. 1441

To amend the Internal Revenue Code of 1986 to include wireless telecommunications equipment in the definition of qualified technological equipment for purposes of determining the depreciation treatment of such equipment.

IN THE SENATE OF THE UNITED STATES

JULY 21, 2005

Mr. THOMAS (for himself and Mrs. LINCOLN) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to include wireless telecommunications equipment in the definition of qualified technological equipment for purposes of determining the depreciation treatment of such equipment.

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. WIRELESS TELECOMMUNICATIONS EQUIP-**
4 **MENT.**

5 (a) IN GENERAL.—Subparagraph (A) of section
6 168(i)(2) of the Internal Revenue Code of 1986 (defining
7 qualified technological equipment) is amended by striking
8 “and” at the end of clause (ii), by striking the period at

1 the end of clause (iii) and inserting “, and”, and by insert-
 2 ing after clause (iii) the following new clause:

3 “(iv) any wireless telecommunications
 4 equipment.”.

5 (b) WIRELESS TELECOMMUNICATIONS EQUIP-
 6 MENT.—Section 168(i)(2) of the Internal Revenue Code
 7 of 1986 is amended by inserting after subparagraph (C)
 8 the following new subparagraph:

9 “(D) WIRELESS TELECOMMUNICATIONS
 10 EQUIPMENT.—For purposes of this paragraph,
 11 the term ‘wireless telecommunications equip-
 12 ment’ means all equipment used in the trans-
 13 mission, reception, coordination, or switching of
 14 wireless telecommunications service, other than
 15 cell towers, buildings, and T–1 lines or other
 16 cabling connecting cell sites to mobile switching
 17 centers. For this purpose, ‘wireless tele-
 18 communications service’ includes any commer-
 19 cial mobile radio service as defined in title 47
 20 of the Code of Federal Regulations.”.

21 (c) EFFECTIVE DATE.—The amendments made by
 22 this section shall apply to property placed in service on
 23 or after the date of the enactment of this Act.

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