

63

**AMENDMENT TO H.R. 1**  
**OFFERED BY MR. NYE OF VIRGINIA**

In part 1 of subtitle E of title I of division B, add  
at the end the following:

1 **SEC. 1403. INCREASE IN EXPENSING FOR SMALL BUSINESS.**

2 (a) **IN GENERAL.**—Subsection (b) of section 179(b)  
3 is amended by adding at the end the following:

4 “(8) **INCREASE IN LIMITATIONS FOR 2009.**— In  
5 the case of any taxable year beginning in 2009—

6 “(A) the dollar limitation under paragraph  
7 (1) shall be \$300,000,

8 “(B) the dollar limitation under paragraph  
9 (2) shall be \$900,000, and

10 “(C) the amounts described in subpara-  
11 graphs (A) and (B) shall not be adjusted under  
12 paragraph (5).”.

13 (b) **EFFECTIVE DATE.**—The amendment made by  
14 subsection (a) shall apply to taxable years beginning after  
15 December 31, 2008.

