

113TH CONGRESS  
1ST SESSION

**S.** ■ ■

To amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes.

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IN THE SENATE OF THE UNITED STATES

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■■■■■■■■■■ introduced the following bill; which was read twice and referred to the Committee on ■■■■■■■■■■

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**A BILL**

To amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes.

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, ETC.**

4 (a) **SHORT TITLE.**—This Act may be cited as the  
5 “Tax Extenders Act of 2013”.

6 (b) **AMENDMENT OF 1986 CODE.**—Except as other-  
7 wise expressly provided, whenever in this Act an amend-  
8 ment or repeal is expressed in terms of an amendment  
9 to, or repeal of, a section or other provision, the reference

1 shall be considered to be made to a section or other provi-  
 2 sion of the Internal Revenue Code of 1986.

3 (c) TABLE OF CONTENTS.—The table of contents for  
 4 this Act is as follows:

Sec. 1. Short title, etc.

#### TITLE I—INDIVIDUAL TAX EXTENDERS

##### Subtitle A—Extensions Relating to Certain Health Coverage

Sec. 101. Health care tax credit.

Sec. 102. TAA pre-certification rule for purposes of determining whether there is a 63-day lapse in creditable coverage.

Sec. 103. Extension of COBRA benefits for certain TAA-eligible individuals and PBGC recipients.

##### Subtitle B—General Extensions

Sec. 111. Extension of deduction for certain expenses of elementary and secondary school teachers.

Sec. 112. Extension of exclusion from gross income of discharge of qualified principal residence indebtedness.

Sec. 113. Extension of parity for exclusion from income for employer-provided mass transit and parking benefits.

Sec. 114. Extension of mortgage insurance premiums treated as qualified residence interest.

Sec. 115. Extension of deduction of State and local general sales taxes.

Sec. 116. Extension of special rule for contributions of capital gain real property made for conservation purposes.

Sec. 117. Extension of above-the-line deduction for qualified tuition and related expenses.

Sec. 118. Extension of tax-free distributions from individual retirement plans for charitable purposes.

#### TITLE II—BUSINESS TAX EXTENDERS

Sec. 201. Extension of research credit.

Sec. 202. Extension of temporary minimum low-income tax credit rate for non-federally subsidized new buildings.

Sec. 203. Extension of housing allowance exclusion for determining area median gross income for qualified residential rental project exempt facility bonds.

Sec. 204. Extension of Indian employment tax credit.

Sec. 205. Extension of new markets tax credit.

Sec. 206. Extension of railroad track maintenance credit.

Sec. 207. Extension of mine rescue team training credit.

Sec. 208. Extension of employer wage credit for employees who are active duty members of the uniformed services.

Sec. 209. Extension of work opportunity tax credit.

Sec. 210. Extension of qualified zone academy bonds.

Sec. 211. Extension of classification of certain race horses as 3-year property.

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- Sec. 212. Extension of 15-year straight-line cost recovery for qualified leasehold improvements, qualified restaurant buildings and improvements, and qualified retail improvements.
- Sec. 213. Extension of 7-year recovery period for motorsports entertainment complexes.
- Sec. 214. Extension of accelerated depreciation for business property on an Indian reservation.
- Sec. 215. Extension of bonus depreciation.
- Sec. 216. Extension of enhanced charitable deduction for contributions of food inventory.
- Sec. 217. Extension of increased expensing limitations and treatment of certain real property as section 179 property.
- Sec. 218. Extension of election to expense mine safety equipment.
- Sec. 219. Extension of special expensing rules for certain film and television productions.
- Sec. 220. Extension of deduction allowable with respect to income attributable to domestic production activities in Puerto Rico.
- Sec. 221. Extension of modification of tax treatment of certain payments to controlling exempt organizations.
- Sec. 222. Extension of treatment of certain dividends of regulated investment companies.
- Sec. 223. Extension of RIC qualified investment entity treatment under FIRPTA.
- Sec. 224. Extension of subpart F exception for active financing income.
- Sec. 225. Extension of look-thru treatment of payments between related controlled foreign corporations under foreign personal holding company rules.
- Sec. 226. Extension of temporary exclusion of 100 percent of gain on certain small business stock.
- Sec. 227. Extension of basis adjustment to stock of S corporations making charitable contributions of property.
- Sec. 228. Extension of reduction in S-corporation recognition period for built-in gains tax.
- Sec. 229. Extension of empowerment zone tax incentives.
- Sec. 230. Extension of temporary increase in limit on cover over of rum excise taxes to Puerto Rico and the Virgin Islands.
- Sec. 231. Extension of American Samoa economic development credit.

## TITLE III—ENERGY TAX EXTENDERS

- Sec. 301. Extension of credit for energy-efficient existing homes.
- Sec. 302. Extension of credit for alternative fuel vehicle refueling property.
- Sec. 303. Extension of credit for 2- or 3-wheeled plug-in electric vehicles.
- Sec. 304. Extension of second generation biofuel producer credit.
- Sec. 305. Extension of incentives for biodiesel and renewable diesel.
- Sec. 306. Extension of production credit for Indian coal facilities placed in service before 2009.
- Sec. 307. Extension of credits with respect to facilities producing energy from certain renewable resources.
- Sec. 308. Extension of credit for energy-efficient new homes.
- Sec. 309. Extension of credits for energy-efficient appliances.
- Sec. 310. Extension of special allowance for second generation biofuel plant property.
- Sec. 311. Extension of placed in service date for election to expense certain refineries.

Sec. 312. Extension of energy efficient commercial buildings deduction.

Sec. 313. Extension of special rule for sales or dispositions to implement FERC or State electric restructuring policy for qualified electric utilities.

Sec. 314. Extension of alternative fuels excise tax credits.

Sec. 315. Extension of alternative fuels excise tax credits relating to liquefied hydrogen.

1           **TITLE I—INDIVIDUAL TAX**  
2                           **EXTENDERS**  
3       **Subtitle A—Extensions Relating to**  
4                   **Certain Health Coverage**

5       **SEC. 101. HEALTH CARE TAX CREDIT.**

6           (a) **IN GENERAL.**—Subparagraph (B) of section  
7 35(b)(1) is amended by striking “January 1, 2014” and  
8 inserting “January 1, 2015”.

9           (b) **EFFECTIVE DATE.**—The amendment made by  
10 this section shall apply to coverage months beginning after  
11 December 31, 2013.

12       **SEC. 102. TAA PRE-CERTIFICATION RULE FOR PURPOSES**  
13                           **OF DETERMINING WHETHER THERE IS A 63-**  
14                           **DAY LAPSE IN CREDITABLE COVERAGE.**

15           (a) **IN GENERAL.**—The following provisions are each  
16 amended by striking “January 1, 2014” and inserting  
17 “January 1, 2015”:

18                   (1) Section 9801(c)(2)(D).

19                   (2) Section 701(c)(2)(C) of the Employee Re-  
20           tirement Income Security Act of 1974.

1           (3) Section 2701(c)(2)(C) of the Public Health  
2           Service Act (as in effect for plan years beginning be-  
3           fore January 1, 2014).

4           (4) Section 2704(c)(2)(C) of the Public Health  
5           Service Act (as in effect for plan years beginning on  
6           or after January 1, 2014).

7           (b) EFFECTIVE DATE.—The amendments made by  
8           this section shall apply to plan years beginning after De-  
9           cember 31, 2013.

10 **SEC. 103. EXTENSION OF COBRA BENEFITS FOR CERTAIN**

11                           **TAA-ELIGIBLE INDIVIDUALS AND PBGC RE-**  
12                           **CIPIENTS.**

13           (a) IN GENERAL.—The following provisions are each  
14           amended by striking “January 1, 2014” and inserting  
15           “January 1, 2015”:

16           (1) Section 4980B(f)(2)(B)(i)(V).

17           (2) Section 4980B(f)(2)(B)(i)(VI).

18           (3) Section 602(2)(A)(v) of the Employee Re-  
19           tirement Income Security Act of 1974.

20           (4) Section 602(2)(A)(vi) of such Act.

21           (5) Section 2202(2)(A)(iv) of the Public Health  
22           Service Act.

23           (b) EFFECTIVE DATE.—The amendments made by  
24           this section shall apply to periods of coverage which would

1 (without regard to the amendments made by this section)  
2 end on or after December 31, 2013.

### 3 **Subtitle B—General Extensions**

#### 4 **SEC. 111. EXTENSION OF DEDUCTION FOR CERTAIN EX-** 5 **PENSES OF ELEMENTARY AND SECONDARY** 6 **SCHOOL TEACHERS.**

7 (a) **IN GENERAL.**—Subparagraph (D) of section  
8 62(a)(2) is amended by striking “or 2013” and inserting  
9 “2013, or 2014”.

10 (b) **EFFECTIVE DATE.**—The amendment made by  
11 this section shall apply to taxable years beginning after  
12 December 31, 2013.

#### 13 **SEC. 112. EXTENSION OF EXCLUSION FROM GROSS INCOME** 14 **OF DISCHARGE OF QUALIFIED PRINCIPAL** 15 **RESIDENCE INDEBTEDNESS.**

16 (a) **IN GENERAL.**—Subparagraph (E) of section  
17 108(a)(1) is amended by striking “January 1, 2014” and  
18 inserting “January 1, 2015”.

19 (b) **EFFECTIVE DATE.**—The amendment made by  
20 this section shall apply to indebtedness discharged after  
21 December 31, 2013.

1 **SEC. 113. EXTENSION OF PARITY FOR EXCLUSION FROM IN-**  
2 **COME FOR EMPLOYER-PROVIDED MASS**  
3 **TRANSIT AND PARKING BENEFITS.**

4 (a) **IN GENERAL.**—Paragraph (2) of section 132(f)  
5 is amended by striking “January 1, 2014” and inserting  
6 “January 1, 2015”.

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall apply to months after December 31,  
9 2013.

10 **SEC. 114. EXTENSION OF MORTGAGE INSURANCE PRE-**  
11 **MIUMS TREATED AS QUALIFIED RESIDENCE**  
12 **INTEREST.**

13 (a) **IN GENERAL.**—Subclause (I) of section  
14 163(h)(3)(E)(iv) is amended by striking “December 31,  
15 2013” and inserting “December 31, 2014”.

16 (b) **EFFECTIVE DATE.**—The amendments made by  
17 this section shall apply to amounts paid or accrued after  
18 December 31, 2013.

19 **SEC. 115. EXTENSION OF DEDUCTION OF STATE AND LOCAL**  
20 **GENERAL SALES TAXES.**

21 (a) **IN GENERAL.**—Subparagraph (I) of section  
22 164(b)(5) is amended by striking “January 1, 2014” and  
23 inserting “January 1, 2015”.

24 (b) **EFFECTIVE DATE.**—The amendment made by  
25 this section shall apply to taxable years beginning after  
26 December 31, 2013.

1 **SEC. 116. EXTENSION OF SPECIAL RULE FOR CONTRIBU-**  
2 **TIONS OF CAPITAL GAIN REAL PROPERTY**  
3 **MADE FOR CONSERVATION PURPOSES.**

4 (a) **IN GENERAL.**—Clause (vi) of section  
5 170(b)(1)(E) is amended by striking “December 31,  
6 2013” and inserting “December 31, 2014”.

7 (b) **CONTRIBUTIONS BY CERTAIN CORPORATE FARM-**  
8 **ERS AND RANCHERS.**—Clause (iii) of section 170(b)(2)(B)  
9 is amended by striking “December 31, 2013” and insert-  
10 ing “December 31, 2014”.

11 (c) **EFFECTIVE DATE.**—The amendments made by  
12 this section shall apply to contributions made in taxable  
13 years beginning after December 31, 2013.

14 **SEC. 117. EXTENSION OF ABOVE-THE-LINE DEDUCTION FOR**  
15 **QUALIFIED TUITION AND RELATED EX-**  
16 **PENSES.**

17 (a) **IN GENERAL.**—Subsection (e) of section 222 is  
18 amended by striking “December 31, 2013” and inserting  
19 “December 31, 2014”.

20 (b) **EFFECTIVE DATE.**—The amendment made by  
21 this section shall apply to taxable years beginning after  
22 December 31, 2013.



1 **SEC. 118. EXTENSION OF TAX-FREE DISTRIBUTIONS FROM**  
2 **INDIVIDUAL RETIREMENT PLANS FOR CHARI-**  
3 **TABLE PURPOSES.**

4 (a) **IN GENERAL.**—Subparagraph (F) of section  
5 408(d)(8) is amended by striking “December 31, 2013”  
6 and inserting “December 31, 2014”.

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall apply to distributions made in taxable  
9 years beginning after December 31, 2013.

10 **TITLE II—BUSINESS TAX**  
11 **EXTENDERS**

12 **SEC. 201. EXTENSION OF RESEARCH CREDIT.**

13 (a) **IN GENERAL.**—Subparagraph (B) of section  
14 41(h)(1) is amended by striking “December 31, 2013”  
15 and inserting “December 31, 2014”.

16 (b) **CONFORMING AMENDMENT.**—Subparagraph (D)  
17 of section 45C(b)(1) is amended by striking “December  
18 31, 2013” and inserting “December 31, 2014”.

19 (c) **EFFECTIVE DATE.**—The amendments made by  
20 this section shall apply to amounts paid or incurred after  
21 December 31, 2013.

1 **SEC. 202. EXTENSION OF TEMPORARY MINIMUM LOW-IN-**  
2 **COME TAX CREDIT RATE FOR NON-FEDER-**  
3 **ALLY SUBSIDIZED NEW BUILDINGS.**

4 (a) **IN GENERAL.**—Subparagraph (A) of section  
5 42(b)(2) is amended by striking “before January 1, 2014”  
6 and inserting “before January 1, 2015”.

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall take effect on January 1, 2014.

9 **SEC. 203. EXTENSION OF HOUSING ALLOWANCE EXCLU-**  
10 **SION FOR DETERMINING AREA MEDIAN**  
11 **GROSS INCOME FOR QUALIFIED RESIDEN-**  
12 **TIAL RENTAL PROJECT EXEMPT FACILITY**  
13 **BONDS.**

14 (a) **IN GENERAL.**—Subsection (b) of section 3005 of  
15 the Housing Assistance Tax Act of 2008 is amended by  
16 striking “January 1, 2014” each place it appears and in-  
17 serting “January 1, 2015”.

18 (b) **EFFECTIVE DATE.**—The amendment made by  
19 this section shall take effect as if included in the enact-  
20 ment of section 3005 of the Housing Assistance Tax Act  
21 of 2008.

22 **SEC. 204. EXTENSION OF INDIAN EMPLOYMENT TAX CRED-**  
23 **IT.**

24 (a) **IN GENERAL.**—Subsection (f) of section 45A is  
25 amended by striking “December 31, 2013” and inserting  
26 “December 31, 2014”.

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2013.

4 **SEC. 205. EXTENSION OF NEW MARKETS TAX CREDIT.**

5 (a) IN GENERAL.—Subparagraph (G) of section  
6 45D(f)(1) is amended by striking “and 2013” and insert-  
7 ing “2013, and 2014”.

8 (b) CARRYOVER OF UNUSED LIMITATION.—Para-  
9 graph (3) of section 45D(f) is amended by striking  
10 “2018” and inserting “2019”.

11 (c) EFFECTIVE DATE.—The amendments made by  
12 this section shall apply to calendar years beginning after  
13 December 31, 2013.

14 **SEC. 206. EXTENSION OF RAILROAD TRACK MAINTENANCE**  
15 **CREDIT.**

16 (a) IN GENERAL.—Subsection (f) of section 45G is  
17 amended by striking “January 1, 2014” and inserting  
18 “January 1, 2015”.

19 (b) EFFECTIVE DATE.—The amendment made by  
20 this section shall apply to expenditures paid or incurred  
21 in taxable years beginning after December 31, 2013.

1 **SEC. 207. EXTENSION OF MINE RESCUE TEAM TRAINING**  
2 **CREDIT.**

3 (a) **IN GENERAL.**—Subsection (e) of section 45N is  
4 amended by striking “December 31, 2013” and inserting  
5 “December 31, 2014”.

6 (b) **EFFECTIVE DATE.**—The amendment made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2013.

9 **SEC. 208. EXTENSION OF EMPLOYER WAGE CREDIT FOR**  
10 **EMPLOYEES WHO ARE ACTIVE DUTY MEM-**  
11 **BERS OF THE UNIFORMED SERVICES.**

12 (a) **IN GENERAL.**—Subsection (f) of section 45P is  
13 amended by striking “December 31, 2013” and inserting  
14 “December 31, 2014”.

15 (b) **EFFECTIVE DATE.**—The amendment made by  
16 this section shall apply to payments made after December  
17 31, 2013.

18 **SEC. 209. EXTENSION OF WORK OPPORTUNITY TAX CREDIT.**

19 (a) **IN GENERAL.**—Subparagraph (B) of section  
20 51(c)(4) is amended by striking “December 31, 2013” and  
21 inserting “December 31, 2014”.

22 (b) **EFFECTIVE DATE.**—The amendment made by  
23 this section shall apply to individuals who begin work for  
24 the employer after December 31, 2013.

1 **SEC. 210. EXTENSION OF QUALIFIED ZONE ACADEMY**  
2 **BONDS.**

3 (a) **EXTENSION.**—

4 (1) **IN GENERAL.**—Paragraph (1) of section  
5 54E(c) is amended by striking “and 2013” and in-  
6 sserting “2013, and 2014”.

7 (2) **EFFECTIVE DATE.**—The amendment made  
8 by this subsection shall apply to obligations issued  
9 after December 31, 2013.

10 (b) **TECHNICAL CORRECTION AND CONFORMING**  
11 **AMENDMENT.**—

12 (1) **IN GENERAL.**—Clause (iii) of section  
13 6431(f)(3)(A) is amended—

14 (A) by striking “2011” and inserting  
15 “years after 2010”, and

16 (B) by striking “of such allocation” and  
17 inserting “of any such allocation”.

18 (2) **EFFECTIVE DATE.**—The amendments made  
19 by this subsection shall take effect as if included in  
20 section 310 of the American Taxpayer Relief Act of  
21 2012.

22 **SEC. 211. EXTENSION OF CLASSIFICATION OF CERTAIN**  
23 **RACE HORSES AS 3-YEAR PROPERTY.**

24 (a) **IN GENERAL.**—Clause (i) of section 168(e)(3)(A)  
25 is amended—

1 (1) by striking “January 1, 2014” in subclause  
2 (I) and inserting “January 1, 2015”, and

3 (2) by striking “December 31, 2013” in sub-  
4 clause (II) and inserting “December 31, 2014”.

5 (b) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to property placed in service after  
7 December 31, 2013.

8 **SEC. 212. EXTENSION OF 15-YEAR STRAIGHT-LINE COST RE-**  
9 **COVERY FOR QUALIFIED LEASEHOLD IM-**  
10 **PROVEMENTS, QUALIFIED RESTAURANT**  
11 **BUILDINGS AND IMPROVEMENTS, AND**  
12 **QUALIFIED RETAIL IMPROVEMENTS.**

13 (a) IN GENERAL.—Clauses (iv), (v), and (ix) of sec-  
14 tion 168(e)(3)(E) are each amended by striking “January  
15 1, 2014” and inserting “January 1, 2015”.

16 (b) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to property placed in service after  
18 December 31, 2013.

19 **SEC. 213. EXTENSION OF 7-YEAR RECOVERY PERIOD FOR**  
20 **MOTORSPORTS ENTERTAINMENT COM-**  
21 **PLEXES.**

22 (a) IN GENERAL.—Subparagraph (D) of section  
23 168(i)(15) is amended by striking “December 31, 2013”  
24 and inserting “December 31, 2014”.

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to property placed in service after  
3 December 31, 2013.

4 **SEC. 214. EXTENSION OF ACCELERATED DEPRECIATION**  
5 **FOR BUSINESS PROPERTY ON AN INDIAN**  
6 **RESERVATION.**

7 (a) IN GENERAL.—Paragraph (8) of section 168(j)  
8 is amended by striking “December 31, 2013” and insert-  
9 ing “December 31, 2014”.

10 (b) EFFECTIVE DATE.—The amendment made by  
11 this section shall apply to property placed in service after  
12 December 31, 2013.

13 **SEC. 215. EXTENSION OF BONUS DEPRECIATION.**

14 (a) IN GENERAL.—Paragraph (2) of section 168(k)  
15 is amended—

16 (1) by striking “January 1, 2015” in subpara-  
17 graph (A)(iv) and inserting “January 1, 2016”, and

18 (2) by striking “January 1, 2014” each place  
19 it appears and inserting “January 1, 2015”.

20 (b) SPECIAL RULE FOR FEDERAL LONG-TERM CON-  
21 TRACTS.—Clause (ii) of section 460(c)(6)(B) is amended  
22 by striking “January 1, 2014 (January 1, 2015” and in-  
23 serting “January 1, 2015 (January 1, 2016”.

24 (c) EXTENSION OF ELECTION TO ACCELERATE THE  
25 AMT CREDIT IN LIEU OF BONUS DEPRECIATION.—





1 (I)(iii) for its first taxable year ending  
2 after December 31, 2010, or a taxpayer  
3 who made the election under subparagraph  
4 (J)(iii) for its first taxable year ending  
5 after December 31, 2012—

6 “(I) the taxpayer may elect not  
7 to have this paragraph apply to round  
8 4 extension property, but

9 “(II) if the taxpayer does not  
10 make the election under subclause (I),  
11 in applying this paragraph to the tax-  
12 payer the bonus depreciation amount,  
13 maximum amount, and maximum in-  
14 crease amount shall be computed and  
15 applied to eligible qualified property  
16 which is round 4 extension property.

17 The amounts described in subclause (II)  
18 shall be computed separately from any  
19 amounts computed with respect to eligible  
20 qualified property which is not round 4 ex-  
21 tension property.

22 “(iii) TAXPAYERS NOT PREVIOUSLY  
23 ELECTING ACCELERATION.—In the case of  
24 a taxpayer who neither made the election  
25 under subparagraph (A) for its first tax-

1           able year ending after March 31, 2008,  
2           nor made the election under subparagraph  
3           (H)(ii) for its first taxable year ending  
4           after December 31, 2008, nor made the  
5           election under subparagraph (I)(iii) for its  
6           first taxable year ending after December  
7           31, 2010, nor made the election under sub-  
8           paragraph (J)(iii) for its first taxable year  
9           ending after December 31, 2012—

10                   “(I) the taxpayer may elect to  
11                   have this paragraph apply to its first  
12                   taxable year ending after December  
13                   31, 2013, and each subsequent tax-  
14                   able year, and

15                   “(II) if the taxpayer makes the  
16                   election under subclause (I), this  
17                   paragraph shall only apply to eligible  
18                   qualified property which is round 4  
19                   extension property.

20                   “(iv) ROUND 4 EXTENSION PROP-  
21                   ERTY.—For purposes of this subpara-  
22                   graph, the term ‘round 4 extension prop-  
23                   erty’ means property which is eligible  
24                   qualified property solely by reason of the  
25                   extension of the application of the special

1 allowance under paragraph (1) pursuant to  
2 the amendments made by section 215(a) of  
3 the Tax Extenders Act of 2013 (and the  
4 application of such extension to this para-  
5 graph pursuant to the amendment made  
6 by section 215(c) of such Act).”.

7 (d) CONFORMING AMENDMENTS.—

8 (1) The heading for subsection (k) of section  
9 168 is amended by striking “JANUARY 1, 2014” and  
10 inserting “JANUARY 1, 2015”.

11 (2) The heading for clause (ii) of section  
12 168(k)(2)(B) is amended by striking “PRE-JANUARY  
13 1, 2014” and inserting “PRE-JANUARY 1, 2015”.

14 (3) Subparagraph (C) of section 168(n)(2) is  
15 amended by striking “January 1, 2014” and insert-  
16 ing “January 1, 2015”.

17 (4) Subparagraph (D) of section 1400L(b)(2) is  
18 amended by striking “January 1, 2014” and insert-  
19 ing “January 1, 2015”.

20 (5) Subparagraph (B) of section 1400N(d)(3)  
21 is amended by striking “January 1, 2014” and in-  
22 sserting “January 1, 2015”.

23 (e) EFFECTIVE DATE.—The amendments made by  
24 this section shall apply to property placed in service after

1 December 31, 2013, in taxable years ending after such  
2 date.

3 **SEC. 216. EXTENSION OF ENHANCED CHARITABLE DEDUC-**  
4 **TION FOR CONTRIBUTIONS OF FOOD INVEN-**  
5 **TORY.**

6 (a) **IN GENERAL.**—Clause (iv) of section  
7 170(e)(3)(C) is amended by striking “December 31,  
8 2013” and inserting “December 31, 2014”.

9 (b) **EFFECTIVE DATE.**—The amendment made by  
10 this section shall apply to contributions made after De-  
11 cember 31, 2013.

12 **SEC. 217. EXTENSION OF INCREASED EXPENSING LIMITA-**  
13 **TIONS AND TREATMENT OF CERTAIN REAL**  
14 **PROPERTY AS SECTION 179 PROPERTY.**

15 (a) **IN GENERAL.**—

16 (1) **DOLLAR LIMITATION.**—Section 179(b)(1) is  
17 amended—

18 (A) by striking “or 2013” in subparagraph

19 (B) and inserting “2013, or 2014”, and

20 (B) by striking “2013” in subparagraph

21 (C) and inserting “2014”.

22 (2) **REDUCTION IN LIMITATION.**—Section  
23 179(b)(2) is amended—

24 (A) by striking “or 2013” in subparagraph

25 (B) and inserting “2013, or 2014”, and

1 December 31, 2013, in taxable years ending after such  
2 date.

3 (b) COMPUTER SOFTWARE.—Section  
4 179(d)(1)(A)(ii) is amended by striking “2014” and in-  
5 serting “2015”.

6 (c) ELECTION.—Section 179(c)(2) is amended by  
7 striking “2014” and inserting “2015”.

8 (d) SPECIAL RULES FOR TREATMENT OF QUALIFIED  
9 REAL PROPERTY.—

10 (1) IN GENERAL.—Section 179(f)(1) is amend-  
11 ed by striking “or 2013” and inserting “2013, or  
12 2014”.

13 (2) CARRYOVER LIMITATION.—

14 (A) IN GENERAL.—Section 179(f)(4) is  
15 amended by striking “2013” each place it ap-  
16 pears and inserting “2014”.

17 (B) CONFORMING AMENDMENT.—The  
18 heading of subparagraph (C) of section  
19 179(f)(4) is amended by striking “2011 AND  
20 2012” and inserting “2011, 2012, AND 2013”.

21 (e) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to taxable years beginning after  
23 December 31, 2013.

1 **SEC. 218. EXTENSION OF ELECTION TO EXPENSE MINE**  
2 **SAFETY EQUIPMENT.**

3 (a) **IN GENERAL.**—Subsection (g) of section 179E is  
4 amended by striking “December 31, 2013” and inserting  
5 “December 31, 2014”.

6 (b) **EFFECTIVE DATE.**—The amendment made by  
7 this section shall apply to property placed in service after  
8 December 31, 2013.

9 **SEC. 219. EXTENSION OF SPECIAL EXPENSING RULES FOR**  
10 **CERTAIN FILM AND TELEVISION PRODUC-**  
11 **TIONS.**

12 (a) **IN GENERAL.**—Subsection (f) of section 181 is  
13 amended by striking “December 31, 2013” and inserting  
14 “December 31, 2014”.

15 (b) **EFFECTIVE DATE.**—The amendment made by  
16 this section shall apply to productions commencing after  
17 December 31, 2013.

18 **SEC. 220. EXTENSION OF DEDUCTION ALLOWABLE WITH**  
19 **RESPECT TO INCOME ATTRIBUTABLE TO DO-**  
20 **MESTIC PRODUCTION ACTIVITIES IN PUERTO**  
21 **RICO.**

22 (a) **IN GENERAL.**—Subparagraph (C) of section  
23 199(d)(8) is amended—

24 (1) by striking “first 8 taxable years” and in-  
25 serting “first 9 taxable years”, and

1           (2) by striking “January 1, 2014” and insert-  
2           ing “January 1, 2015”.

3           (b) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2013.

6 **SEC. 221. EXTENSION OF MODIFICATION OF TAX TREAT-**  
7 **MENT OF CERTAIN PAYMENTS TO CONTROL-**  
8 **LING EXEMPT ORGANIZATIONS.**

9           (a) IN GENERAL.—Clause (iv) of section  
10 512(b)(13)(E) is amended by striking “December 31,  
11 2013” and inserting “December 31, 2014”.

12          (b) EFFECTIVE DATE.—The amendment made by  
13 this section shall apply to payments received or accrued  
14 after December 31, 2013.

15 **SEC. 222. EXTENSION OF TREATMENT OF CERTAIN DIVI-**  
16 **DENDS OF REGULATED INVESTMENT COMPA-**  
17 **NIES.**

18          (a) IN GENERAL.—Paragraphs (1)(C)(v) and  
19 (2)(C)(v) of section 871(k) are each amended by striking  
20 “December 31, 2013” and inserting “December 31,  
21 2014”.

22          (b) EFFECTIVE DATE.—The amendments made by  
23 this section shall apply to taxable years beginning after  
24 December 31, 2013.

1 **SEC. 223. EXTENSION OF RIC QUALIFIED INVESTMENT EN-**  
2 **TITY TREATMENT UNDER FIRPTA.**

3 (a) **IN GENERAL.**—Clause (ii) of section  
4 897(h)(4)(A) is amended by striking “December 31,  
5 2013” and inserting “December 31, 2014”.

6 (b) **EFFECTIVE DATE.**—The amendment made by  
7 this section shall take effect on January 1, 2014.

8 **SEC. 224. EXTENSION OF SUBPART F EXCEPTION FOR AC-**  
9 **TIVE FINANCING INCOME.**

10 (a) **EXEMPT INSURANCE INCOME.**—Paragraph (10)  
11 of section 953(e) is amended—

12 (1) by striking “January 1, 2014” and insert-  
13 ing “January 1, 2015”, and

14 (2) by striking “December 31, 2013” and in-  
15 serting “December 31, 2014”.

16 (b) **SPECIAL RULE FOR INCOME DERIVED IN THE**  
17 **ACTIVE CONDUCT OF BANKING, FINANCING, OR SIMILAR**  
18 **BUSINESSES.**—Paragraph (9) of section 954(h) is amend-  
19 ed by striking “January 1, 2014” and inserting “January  
20 1, 2015”.

21 (c) **EFFECTIVE DATE.**—The amendments made by  
22 this section shall apply to taxable years of foreign corpora-  
23 tions beginning after December 31, 2013, and to taxable  
24 years of United States shareholders with or within which  
25 any such taxable year of such foreign corporation ends.



1 **SEC. 225. EXTENSION OF LOOK-THRU TREATMENT OF PAY-**  
2 **MENTS BETWEEN RELATED CONTROLLED**  
3 **FOREIGN CORPORATIONS UNDER FOREIGN**  
4 **PERSONAL HOLDING COMPANY RULES.**

5 (a) **IN GENERAL.**—Subparagraph (C) of section  
6 954(c)(6) is amended by striking “January 1, 2014” and  
7 inserting “January 1, 2015”.

8 (b) **EFFECTIVE DATE.**—The amendment made by  
9 this section shall apply to taxable years of foreign corpora-  
10 tions beginning after December 31, 2013, and to taxable  
11 years of United States shareholders with or within which  
12 such taxable years of foreign corporations end.

13 **SEC. 226. EXTENSION OF TEMPORARY EXCLUSION OF 100**  
14 **PERCENT OF GAIN ON CERTAIN SMALL BUSI-**  
15 **NESS STOCK.**

16 (a) **IN GENERAL.**—Paragraph (4) of section 1202(a)  
17 is amended—

18 (1) by striking “January 1, 2014” and insert-  
19 ing “January 1, 2015”, and

20 (2) by striking “AND 2013” in the heading and  
21 inserting “2013, AND 2014”.

22 (b) **EFFECTIVE DATE.**—The amendments made by  
23 this section shall apply to stock acquired after December  
24 31, 2013.

1 **SEC. 227. EXTENSION OF BASIS ADJUSTMENT TO STOCK OF**  
2 **S CORPORATIONS MAKING CHARITABLE CON-**  
3 **TRIBUTIONS OF PROPERTY.**

4 (a) **IN GENERAL.**—Paragraph (2) of section 1367(a)  
5 is amended by striking “December 31, 2013” and insert-  
6 ing “December 31, 2014”.

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall apply to contributions made in taxable  
9 years beginning after December 31, 2013.

10 **SEC. 228. EXTENSION OF REDUCTION IN S-CORPORATION**  
11 **RECOGNITION PERIOD FOR BUILT-IN GAINS**  
12 **TAX.**

13 (a) **IN GENERAL.**—Subparagraph (C) of section  
14 1374(d)(7) is amended—

15 (1) by striking “2012 or 2013” and inserting  
16 “2012, 2013, or 2014”, and

17 (2) by striking “2012 AND 2013” in the heading  
18 and inserting “2012, 2013, AND 2014”.

19 (b) **EFFECTIVE DATE.**—The amendments made by  
20 this section shall apply to taxable years beginning after  
21 December 31, 2013.

22 **SEC. 229. EXTENSION OF EMPOWERMENT ZONE TAX INCEN-**  
23 **TIVES.**

24 (a) **IN GENERAL.**—Clause (i) of section  
25 1391(d)(1)(A) is amended by striking “December 31,  
26 2013” and inserting “December 31, 2014”.

1           (b) TREATMENT OF CERTAIN TERMINATION DATES  
2 SPECIFIED IN NOMINATIONS.—In the case of a designa-  
3 tion of an empowerment zone the nomination for which  
4 included a termination date which is contemporaneous  
5 with the date specified in subparagraph (A)(i) of section  
6 1391(d)(1) of the Internal Revenue Code of 1986 (as in  
7 effect before the enactment of this Act), subparagraph (B)  
8 of such section shall not apply with respect to such des-  
9 ignation if, after the date of the enactment of this section,  
10 the entity which made such nomination amends the nomi-  
11 nation to provide for a new termination date in such man-  
12 ner as the Secretary of the Treasury (or the Secretary’s  
13 designee) may provide.

14           (c) EFFECTIVE DATE.—The amendment made by  
15 this section shall apply to periods after December 31,  
16 2013.

17 **SEC. 230. EXTENSION OF TEMPORARY INCREASE IN LIMIT**  
18 **ON COVER OVER OF RUM EXCISE TAXES TO**  
19 **PUERTO RICO AND THE VIRGIN ISLANDS.**

20           (a) IN GENERAL.—Paragraph (1) of section 7652(f)  
21 is amended by striking “January 1, 2014” and inserting  
22 “January 1, 2015”.

23           (b) EFFECTIVE DATE.—The amendment made by  
24 this section shall apply to distilled spirits brought into the  
25 United States after December 31, 2013.

1 **SEC. 231. EXTENSION OF AMERICAN SAMOA ECONOMIC DE-**  
2 **VELOPMENT CREDIT.**

3 (a) **IN GENERAL.**—Subsection (d) of section 119 of  
4 division A of the Tax Relief and Health Care Act of 2006  
5 is amended—

6 (1) by striking “January 1, 2014” each place  
7 it appears and inserting “January 1, 2015”,

8 (2) by striking “first 8 taxable years” in para-  
9 graph (1) and inserting “first 9 taxable years”, and

10 (3) by striking “first 2 taxable years” in para-  
11 graph (2) and inserting “first 3 taxable years”.

12 (b) **EFFECTIVE DATE.**—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 2013.

15 **TITLE III—ENERGY TAX**  
16 **EXTENDERS**

17 **SEC. 301. EXTENSION OF CREDIT FOR ENERGY-EFFICIENT**  
18 **EXISTING HOMES.**

19 (a) **IN GENERAL.**—Paragraph (2) of section 25C(g)  
20 is amended by striking “December 31, 2013” and insert-  
21 ing “December 31, 2014”.

22 (b) **EFFECTIVE DATE.**—The amendment made by  
23 this section shall apply to property placed in service after  
24 December 31, 2013.

1 **SEC. 302. EXTENSION OF CREDIT FOR ALTERNATIVE FUEL**  
2 **VEHICLE REFUELING PROPERTY.**

3 (a) **IN GENERAL.**—Subsection (g) of section 30C is  
4 amended by striking “placed in service” and all that fol-  
5 lows and inserting “placed in service after December 31,  
6 2014.”.

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall apply to property placed in service after  
9 December 31, 2013.

10 **SEC. 303. EXTENSION OF CREDIT FOR 2- OR 3-WHEELED**  
11 **PLUG-IN ELECTRIC VEHICLES.**

12 (a) **IN GENERAL.**—Subparagraph (E) of section  
13 30D(g)(3) is amended by striking “January 1, 2014” and  
14 inserting “January 1, 2015”.

15 (b) **EFFECTIVE DATE.**—The amendments made by  
16 this section shall apply to vehicles acquired after Decem-  
17 ber 31, 2013.

18 **SEC. 304. EXTENSION OF SECOND GENERATION BIOFUEL**  
19 **PRODUCER CREDIT.**

20 (a) **IN GENERAL.**—Clause (i) of section 40(b)(6)(J)  
21 is amended by striking “January 1, 2014” and inserting  
22 “January 1, 2015”.

23 (b) **EFFECTIVE DATE.**—The amendment made by  
24 this subsection shall apply to fuel sold or used after De-  
25 cember 31, 2013.

1 **SEC. 305. EXTENSION OF INCENTIVES FOR BIODIESEL AND**  
2 **RENEWABLE DIESEL.**

3 (a) CREDITS FOR BIODIESEL AND RENEWABLE DIE-  
4 SEL USED AS FUEL.—Subsection (g) of section 40A is  
5 amended by striking “December 31, 2013” and inserting  
6 “December 31, 2014”.

7 (b) EXCISE TAX CREDITS AND OUTLAY PAYMENTS  
8 FOR BIODIESEL AND RENEWABLE DIESEL FUEL MIX-  
9 TURES.—

10 (1) Paragraph (6) of section 6426(c) is amend-  
11 ed by striking “December 31, 2013” and inserting  
12 “December 31, 2014”.

13 (2) Subparagraph (B) of section 6427(e)(6) is  
14 amended by striking “December 31, 2013” and in-  
15 serting “December 31, 2014”.

16 (c) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to fuel sold or used after December  
18 31, 2013.

19 **SEC. 306. EXTENSION OF PRODUCTION CREDIT FOR INDIAN**  
20 **COAL FACILITIES PLACED IN SERVICE BE-**  
21 **FORE 2009.**

22 (a) IN GENERAL.—Subparagraph (A) of section  
23 45(e)(10) is amended by striking “8-year period” each  
24 place it appears and inserting “9-year period”.

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to coal produced after December  
3 31, 2013.

4 **SEC. 307. EXTENSION OF CREDITS WITH RESPECT TO FA-**  
5 **CILITIES PRODUCING ENERGY FROM CER-**  
6 **TAIN RENEWABLE RESOURCES.**

7 (a) IN GENERAL.—The following provisions of sec-  
8 tion 45(d) are each amended by striking “January 1,  
9 2014” each place it appears and inserting “January 1,  
10 2015”:

11 (1) Paragraph (1).

12 (2) Paragraph (2)(A).

13 (3) Paragraph (3)(A).

14 (4) Paragraph (4)(B).

15 (5) Paragraph (6).

16 (6) Paragraph (7).

17 (7) Paragraph (9).

18 (8) Paragraph (11)(B).

19 (b) EXTENSION OF ELECTION TO TREAT QUALIFIED  
20 FACILITIES AS ENERGY PROPERTY.—Clause (ii) of sec-  
21 tion 48(a)(5)(C) is amended by striking “January 1,  
22 2014” and inserting “January 1, 2015”.

23 (c) EFFECTIVE DATES.—The amendments made by  
24 this section shall take effect on January 1, 2014.

1 **SEC. 308. EXTENSION OF CREDIT FOR ENERGY-EFFICIENT**  
2 **NEW HOMES.**

3 (a) **IN GENERAL.**—Subsection (g) of section 45L is  
4 amended by striking “December 31, 2013” and inserting  
5 “December 31, 2014”.

6 (b) **EFFECTIVE DATE.**—The amendments made by  
7 this section shall apply to homes acquired after December  
8 31, 2013.

9 **SEC. 309. EXTENSION OF CREDITS FOR ENERGY-EFFICIENT**  
10 **APPLIANCES.**

11 (a) **IN GENERAL.**—Subsection (b) of section 45M is  
12 amended by striking “or 2013” each place it appears in  
13 paragraphs (1)(E), (2)(F), and (3)(F) and inserting  
14 “2013, or 2014”.

15 (b) **EFFECTIVE DATE.**—The amendments made by  
16 this section shall apply to appliances produced after De-  
17 cember 31, 2013.

18 **SEC. 310. EXTENSION OF SPECIAL ALLOWANCE FOR SEC-**  
19 **OND GENERATION BIOFUEL PLANT PROP-**  
20 **ERTY.**

21 (a) **IN GENERAL.**—Subparagraph (D) of section  
22 168(1)(2) is amended by striking “January 1, 2014” and  
23 inserting “January 1, 2015”.

24 (b) **EFFECTIVE DATE.**—The amendment made by  
25 this section shall apply to property placed in service after  
26 December 31, 2013.



1 **SEC. 311. EXTENSION OF PLACED IN SERVICE DATE FOR**  
2 **ELECTION TO EXPENSE CERTAIN REFIN-**  
3 **ERIES.**

4 (a) **IN GENERAL.**—Subparagraph (B) of section  
5 179C(c)(1) is amended by striking “January 1, 2014” and  
6 inserting “January 1, 2015”.

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall apply to property placed in service after  
9 December 31, 2013.

10 **SEC. 312. EXTENSION OF ENERGY EFFICIENT COMMERCIAL**  
11 **BUILDINGS DEDUCTION.**

12 (a) **IN GENERAL.**—Subsection (h) of section 179D is  
13 amended by striking “December 31, 2013” and inserting  
14 “December 31, 2014”.

15 (b) **EFFECTIVE DATE.**—The amendment made by  
16 this section shall apply to property placed in service after  
17 December 31, 2013.

18 **SEC. 313. EXTENSION OF SPECIAL RULE FOR SALES OR DIS-**  
19 **POSITIONS TO IMPLEMENT FERC OR STATE**  
20 **ELECTRIC RESTRUCTURING POLICY FOR**  
21 **QUALIFIED ELECTRIC UTILITIES.**

22 (a) **IN GENERAL.**—Paragraph (3) of section 451(i)  
23 is amended by striking “January 1, 2014” and inserting  
24 “January 1, 2015”.

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to dispositions after December 31,  
3 2013.

4 **SEC. 314. EXTENSION OF ALTERNATIVE FUELS EXCISE TAX**  
5 **CREDITS.**

6 (a) IN GENERAL.—Sections 6426(d)(5) and  
7 6426(e)(3) are each amended by striking “December 31,  
8 2013” and inserting “December 31, 2014”.

9 (b) OUTLAY PAYMENTS FOR ALTERNATIVE  
10 FUELS.—Subparagraph (C) of section 6427(e)(6) is  
11 amended by striking “December 31, 2013” and inserting  
12 “December 31, 2014”.

13 (c) EFFECTIVE DATE.—The amendments made by  
14 this section shall apply to fuel sold or used after December  
15 31, 2013.

16 **SEC. 315. EXTENSION OF ALTERNATIVE FUELS EXCISE TAX**  
17 **CREDITS RELATING TO LIQUEFIED HYDRO-**  
18 **GEN.**

19 (a) IN GENERAL.—Sections 6426(d)(5) and  
20 6426(e)(3), as amended by this Act, are each amended  
21 by striking “2014 (September 30, 2014 in the case of any  
22 sale or use involving liquefied hydrogen)” and inserting  
23 “2014”.

24 (b) OUTLAY PAYMENTS FOR ALTERNATIVE  
25 FUELS.—Paragraph (6) of section 6427(e) is amended—

1           (1) by striking “except as provided in subpara-  
2           graph (D), any” in subparagraph (C), as amended  
3           by this Act, and inserting “any”, and

4           (2) by striking subparagraph (D) and redesignig-  
5           nating subparagraph (E) as subparagraph (D).

6           (c) EFFECTIVE DATE.—The amendments made by  
7           this section shall apply to fuels sold or used after Sep-  
8           tember 30, 2014.