

**AMENDMENT TO THE SENATE AMENDMENT TO
H.R. 5376
OFFERED BY MR. ARRINGTON OF TEXAS**

At the appropriate place, insert the following:

1 **SEC. _____ EXTENDED FULL EXPENSING FOR QUALIFIED**
2 **PROPERTY.**

3 (a) **IN GENERAL.**—Section 168(k)(6)(A) of the Inter-
4 nal Revenue Code of 1986 is amended to read as follows:

5 “(A) **IN GENERAL.**—Except as otherwise
6 provided in this paragraph, the term ‘applicable
7 percentage’ means—

8 “(i) in the case of property placed in
9 service after September 27, 2017 and be-
10 fore January 1, 2026, 100 percent, and

11 “(ii) in the case of property placed in
12 service after December 31, 2025, 0 per-
13 cent.”.

14 (b) **EFFECTIVE DATE.**—The amendment made by
15 this section shall apply to property placed in service after
16 December 31, 2022.

