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(Original Signature of Member)

112TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to make permanent the rule providing 5-year amortization of expenses incurred in creating or acquiring music or music copyrights.

\_\_\_\_\_  
IN THE HOUSE OF REPRESENTATIVES

Mrs. BLACKBURN introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to make permanent the rule providing 5-year amortization of expenses incurred in creating or acquiring music or music copyrights.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SPECIAL RULE FOR AMORTIZATION OF MUSI-**  
2 **CAL WORKS AND COPYRIGHTS MADE PERMA-**  
3 **NENT.**

4 (a) **IN GENERAL.**—Paragraph (8) of section 167(g)  
5 of the Internal Revenue Code of 1986 is amended by strik-  
6 ing subparagraph (E).

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall apply to taxable years beginning after  
9 December 31, 2010.