

**AMENDMENT TO H.R. 4438, AS REPORTED
OFFERED BY MR. COLE OF OKLAHOMA**

Add at the end the following:

1 **SEC. ____ . RULES RELATING TO DEPRECIABLE PROPERTY**
2 **ON INDIAN RESERVATIONS MADE PERMA-**
3 **NENT.**

4 (a) **IN GENERAL.**—Subsection (j) of section 168 of
5 the Internal Revenue Code of 1986 is amended by striking
6 paragraph (8).

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. ____ . INDIAN EMPLOYMENT CREDIT MADE PERMA-**
11 **NENT.**

12 (a) **IN GENERAL.**—Section 45A of the Internal Rev-
13 enue Code of 1986 is amended by striking subsection (f).

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

