FC Econ Recov -H11
1-22-09
Amend # 1N
Withdrawn
(non-germane)

AMENDMENT TO COMMITTEE PRINT

OFFERED BY MR. GINGREY OF GEORGIA

[Amendment is to Committee Print of January 16, 2009]

At the end of title IV, add the following:

Subtitle G—ADOPT

SEC. 4601. PURCHASE OF QUALIFIED HEALTH CARE INFORMATION TECHNOLOGY.

(a) IN GENERAL.—Section 179 of the Internal Revenue Code of 1986 (relating to election to expense certain depreciable assets) is amended by adding at the end the following new subsection:

"(f) HEALTH CARE INFORMATION TECHNOLOGY.—

"(1) IN GENERAL.—In the case of qualified health care information technology purchased by a medical care provider and placed in service during a taxable year—

"(A) subsection (b)(1) shall be applied by substituting '$250,000' for '$125,000',

"(B) subsection (b)(2) shall be applied by substituting '$600,000' for '$500,000', and

"(C) subsection (b)(5)(A) shall be applied by substituting '$250,000 and $600,000' for '$125,000 and $500,000'.

1 "(2) DEFINITIONS.—For purposes of this sub-
2 section—
3 "(A) QUALIFIED HEALTH CARE INFORMA-
4 TION TECHNOLOGY.—The term 'qualified health
5 care information technology' means section 179
6 property which—
7 "(i) has been certified by the Sec-
8 retary of Health and Human Services pur-
9 suant to section 3001(c)(5) of the Public
10 Health Service Act as meeting standards
11 adopted under section 3004 of such Act,
12 and
13 "(ii) is used primarily for the elec-
14 tronic creation, maintenance, and exchange
15 of medical care information to improve the
16 quality or efficiency of medical care.
17 "(B) MEDICAL CARE PROVIDER.—The
18 term 'medical care provider' means any person
19 engaged in the trade or business of providing
20 medical care.
21 "(C) MEDICAL CARE.—The term 'medical
22 care' has the meaning given such term by sec-
23 tion 213(d).".

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to property placed in service after
3 December 31, 2009.