

119TH CONGRESS
1ST SESSION

H. R. 399

To permanently extend the American Samoa economic development tax credit.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 14, 2025

Mrs. RADEWAGEN introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To permanently extend the American Samoa economic
development tax credit.

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. AMERICAN SAMOA ECONOMIC DEVELOPMENT**

4 **TAX CREDIT MADE PERMANENT.**

5 (a) IN GENERAL.—Section 119(d) of division A of
6 the Tax Relief and Health Care Act of 2006 (26 U.S.C.
7 30A note) is amended—

8 (1) in paragraph (1)—

9 (A) by striking “first 16”, and

10 (B) by striking “and before January 1,
11 2022”, and

1 (2) in paragraph (2)—

2 (A) by striking “first 10”, and

3 (B) by striking “and before January 1,
4 2022”.

5 (b) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2021.

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