



**Status and Cost of "Tax Extender" Bills in the U.S. House of Representatives  
As of July 30, 2014**

Bill	Markup Date	Ways and Means Committee Action	House Action	Ten-year Cost (\$ Billions)
Bonus depreciation (HR 4718)	5/29/2014	Passed	Passed	\$287.4
R&D (HR 4438)	4/29/2014	Passed	Passed	\$155.5
Reduced recognition of built-in gains for S-Corps (HR 4453)	4/29/2014	Passed	Passed	\$1.5
S-Corp charitable contributions of property (HR 4454)	4/29/2014	Passed	Passed	\$0.7
Section 179 Expensing (HR4457)	4/29/2014	Passed	Passed	\$73.1
<b>Cost of "business" tax extender bills passed by the House</b>				<b>\$518.2</b>

Active financing (HR 4429)	4/29/2014	Passed		\$58.8
CFC look through (HR 4464)	4/29/2014	Passed		\$20.3
<b>Cost of "business" tax extender bills passed by Ways &amp; Means Committee but not House</b>				<b>\$79.1</b>

<b>Total cost of all "business" tax extender bills passed by House and/or Ways &amp; Means Cttee</b>				<b>\$597.3</b>
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<b>Cost of Other Tax Extender Bills Passed by U.S. House and Ways &amp; Means Committee</b>				
Conservation easements (HR 2807)	5/29/2014		Passed	\$1.1
Charitable giving date extension (HR 3134)	5/29/2014		Passed	\$2.8
IRA charitable rollover (HR 4619)	5/29/2014		Passed	\$8.4
Food donation deduction (HR 4719)	5/29/2014		Passed	\$1.9
Foundations excise tax modification (HR 4691)	5/29/2014		Passed	\$1.9
American Opportunity Tax Credit bill (HR 3393)	6/25/2014		Passed	\$96.5
Child tax credit (HR 4935)	6/25/2014		Passed	\$114.9
Child tax credit SSN Provision	n/a (added at rules)		Passed	[24.5]
<b>Subtotal</b>				<b>\$227.5</b>
<b>GRAND TOTAL of all tax extender bills passed by the U.S. House</b>				<b>\$745.7</b>

Source: U.S. House Ways and Means Committee, based on official estimates by the Joint Committee on Taxation