

The Accelerated Cost Recovery System As Provided By The Economic Recovery Tax Act Of 1981



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Title

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Type

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Abstract

On August 4, 1981, Congress passed the Economic Recovery Tax Act of 1981. The Act, designed to relieve excessive tax burdens and to promote economic growth, provided benefits to individuals and business alike. One of the most important business incentive provisions of the Act, the Accelerated Cost Recovery System (ACRS), dramatically changed the system of tax depreciation. To understand the reasons for this provision the depreciation system utilized prior to ACRS will be briefly examined, as well as the progress of the concept of an accelerated cost recovery system from early recommendations through becoming law as included in the Economic Recovery Tax Act of 1981. The system will then be outlined and evaluated with an analysis of its anticipated and actual performance.

Degree Awarded

Bachelor's

Semester

Spring

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