

119TH CONGRESS
1ST SESSION

H. R. 2652

To amend the Internal Revenue Code of 1986 to provide incentives for relocating manufacturing to the United States, permanent full expensing for qualified property, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 3, 2025

Mr. ROY (for himself and Mr. MOORE of Alabama) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide incentives for relocating manufacturing to the United States, permanent full expensing for qualified property, and for other purposes.

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. SHORT TITLE.**

4 This Act may be cited as the “Bring Entrepreneurial
5 Advancements To Consumers Here In North America
6 Act”.

1 **SEC. 2. TAX INCENTIVES FOR RELOCATING MANUFAC-**
 2 **TURING TO THE UNITED STATES.**

3 (a) ACCELERATED DEPRECIATION FOR NONRESI-
 4 DENTIAL REAL PROPERTY.—Section 168 of the Internal
 5 Revenue Code of 1986 is amended by adding at the end
 6 the following new subsection:

7 “(n) ACCELERATED DEPRECIATION FOR NONRESI-
 8 DENTIAL REAL PROPERTY ACQUIRED IN CONNECTION
 9 WITH THE RELOCATION OF MANUFACTURING TO THE
 10 UNITED STATES.—

11 “(1) TREATMENT AS 20-YEAR PROPERTY.—For
 12 purposes of this section, qualified nonresidential real
 13 property shall be treated as 20-year property.

14 “(2) APPLICATION OF BONUS DEPRECIATION.—
 15 For application of bonus depreciation to qualified
 16 nonresidential real property, see subsection (k).

17 “(3) QUALIFIED NONRESIDENTIAL REAL PROP-
 18 ERTY.—For purposes of this subsection, the term
 19 ‘qualified nonresidential real property’ means non-
 20 residential real property placed in service in the
 21 United States by a qualified manufacturer if such
 22 property is acquired by such qualified manufacturer
 23 in connection with a qualified relocation of manufac-
 24 turing.

25 “(4) QUALIFIED MANUFACTURER.—For pur-
 26 poses of this subsection, the term ‘qualified manu-

1 facturer’ means any person engaged in the trade or
2 business of manufacturing any tangible personal
3 property.

4 “(5) QUALIFIED RELOCATION OF MANUFAC-
5 TURING.—For purposes of this subsection—

6 “(A) IN GENERAL.—The term ‘qualified
7 relocation of manufacturing’ means, with re-
8 spect to any qualified manufacturer, the reloca-
9 tion of the manufacturing of any tangible per-
10 sonal property from a foreign country to the
11 United States.

12 “(B) RELOCATION OF PROPERTY NOT RE-
13 QUIRED.—For purposes of subparagraph (A),
14 manufacturing shall not fail to be treated as re-
15 located merely because property used in such
16 manufacturing was not relocated.

17 “(C) RELOCATION OF NOT LESS THAN
18 EQUIVALENT PRODUCTIVE CAPACITY RE-
19 QUIRED.—For purposes of subparagraph (A),
20 manufacturing shall not be treated as relocated
21 unless the property manufactured in the United
22 States is substantially identical to the property
23 previously manufactured in a foreign country
24 and the increase in the units of production of
25 such property in the United States by the quali-

1 fied manufacturer is not less than the reduction
 2 in the units of production of such property in
 3 such foreign country by such qualified manufac-
 4 turer.

5 “(6) APPLICATION TO POSSESSIONS OF THE
 6 UNITED STATES.—For purposes of this subsection,
 7 the term ‘United States’ includes any possession of
 8 the United States.”.

9 (b) EXCLUSION OF GAIN ON DISPOSITION OF PROP-
 10 PERTY IN CONNECTION WITH QUALIFIED RELOCATION OF
 11 MANUFACTURING.—

12 (1) IN GENERAL.—Part III of subchapter B of
 13 chapter 1 of such Code is amended by inserting
 14 after section 139I the following new section:

15 **“SEC. 139J. EXCLUSION OF GAIN ON DISPOSITION OF PROP-**
 16 **ERTY IN CONNECTION WITH QUALIFIED RE-**
 17 **LOCATION OF MANUFACTURING.**

18 “(a) IN GENERAL.—In the case of a qualified manu-
 19 facturer, gross income shall not include gain from the sale
 20 or exchange of qualified relocation disposition property.

21 “(b) QUALIFIED RELOCATION DISPOSITION PROP-
 22 PERTY.—For purposes of this section, the term ‘qualified
 23 relocation disposition property’ means any property
 24 which—

1 “(1) is sold or exchanged by a qualified manu-
2 facturer in connection with a qualified relocation of
3 manufacturing, and

4 “(2) was used by such qualified manufacturer
5 in the trade or business of manufacturing any tan-
6 gible personal property in the foreign country from
7 which such manufacturing is being relocated.

8 “(c) OTHER TERMS.—Terms used in this section
9 which are also used in subsection (n) of section 168 shall
10 have the same meaning when used in this section as when
11 used in such subsection.”.

12 (2) CLERICAL AMENDMENT.—The table of sec-
13 tions for part III of subchapter B of chapter 1 of
14 such Code is amended by inserting after the item re-
15 lating to section 139I the following new item:

“Sec. 139J. Exclusion of gain on disposition of property in connection with
qualified relocation of manufacturing.”.

16 (c) EFFECTIVE DATES.—

17 (1) ACCELERATED DEPRECIATION.—The
18 amendment made by subsection (a) shall apply to
19 property placed in service after the date of the en-
20 actment of this Act.

21 (2) EXCLUSION OF GAIN.—The amendments
22 made by subsection (b) shall apply to sales and ex-
23 changes after the date of the enactment of this Act.

1 **SEC. 3. PERMANENT FULL EXPENSING FOR QUALIFIED**
 2 **PROPERTY.**

3 (a) IN GENERAL.—Paragraph (6) of section 168(k)
 4 of the Internal Revenue Code of 1986 is amended to read
 5 as follows:

6 “(6) APPLICABLE PERCENTAGE.—For purposes
 7 of this subsection, the term ‘applicable percentage’
 8 means, in the case of property placed in service (or,
 9 in the case of a specified plant described in para-
 10 graph (5), a plant which is planted or grafted) after
 11 September 27, 2017, 100 percent.”.

12 (b) CONFORMING AMENDMENTS.—

13 (1) Section 168(k) of the Internal Revenue
 14 Code of 1986 is amended—

15 (A) in paragraph (2)—

16 (i) in subparagraph (A)—

17 (I) in clause (i)(V), by inserting
 18 “and” at the end;

19 (II) in clause (ii), by striking
 20 “clause (ii) of subparagraph (E),
 21 and” and inserting “clause (i) of sub-
 22 paragraph (E).”; and

23 (III) by striking clause (iii);

24 (ii) in subparagraph (B)—

25 (I) in clause (i)—

1 (aa) by striking subclauses
2 (II) and (III); and

3 (bb) by redesignating sub-
4 clauses (IV) through (VI) as sub-
5 clauses (II) through (IV), respec-
6 tively;

7 (II) by striking clause (ii); and

8 (III) by redesignating clauses
9 (iii) and (iv) as clauses (ii) and (iii),
10 respectively;

11 (iii) in subparagraph (C)—

12 (I) in clause (i), by striking “and
13 subclauses (II) and (III) of subpara-
14 graph (B)(i)”;

15 (II) in clause (ii), by striking
16 “subparagraph (B)(iii)” and inserting
17 “subparagraph (B)(ii)”;

18 (iv) in subparagraph (E)—

19 (I) by striking clause (i); and

20 (II) by redesignating clauses (ii)
21 and (iii) as clauses (i) and (ii), respec-
22 tively; and

23 (B) in paragraph (5)(A), by striking
24 “planted before January 1, 2027, or is grafted
25 before such date to a plant that has already

1 been planted,” and inserting “planted or graft-
2 ed”.

3 (2) Section 460(c)(6)(B) of such Code is
4 amended by striking “which” and all that follows
5 through the period and inserting “which has a recov-
6 ery period of 7 years or less.”.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall take effect as if included in section
9 13201 of Public Law 115–97.

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