

119TH CONGRESS
1ST SESSION

H. R. 6669

To amend the Internal Revenue Code of 1986 to exclude PFAS remediation reimbursements from gross income.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 11, 2025

Mr. PAPPAS 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 exclude PFAS remediation reimbursements from gross income.

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 “No Taxation on PFAS
5 Remediation Act”.

6 **SEC. 2. EXCLUSION OF PFAS REMEDIATION REIMBURSE-**
7 **MENTS FROM GROSS INCOME.**

8 (a) IN GENERAL.—Part III of subchapter B of chap-
9 ter 1 of the Internal Revenue Code of 1986 is amended
10 by inserting after section 139L the following new section:

1 **“SEC. 139M. PFAS REMEDIATION REIMBURSEMENTS.**

2 “In the case of an individual, gross income shall not
3 include any amounts received by the taxpayer during the
4 taxable year which are attributable to a reimbursement for
5 remediation of contamination by a perfluoroalkyl or
6 polyfluoroalkyl substance.”.

7 (b) EXTENSION OF STATUTE OF LIMITATION ON
8 CREDIT OR REFUND.—If the period of limitation on a
9 credit or refund resulting from the amendment made by
10 subsection (a) expires before the end of the 1-year period
11 beginning on the date of the enactment of this Act, refund
12 or credit of such overpayment (to the extent attributable
13 to such amendments) may, nevertheless, be made or al-
14 lowed if claim therefor is filed before the close of such
15 1-year period.

16 (c) CLERICAL AMENDMENT.—The table of sections
17 for such part III is amended by inserting after the item
18 relating to section 139L the following new item:

“Sec. 139M. PFAS remediation reimbursements.”.

19 (d) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to reimbursements made in taxable
21 years beginning after December 31, 2020.

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