

119TH CONGRESS
1ST SESSION

H. R. 815

To amend the Internal Revenue Code of 1986 to extend expensing of
environmental remediation costs.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2025

Ms. SHERRILL (for herself and Mr. TURNER of Ohio) 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 extend
expensing of environmental remediation costs.

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 “Brownfields Redevelop-
5 ment Tax Incentive Reauthorization Act of 2025”.

6 **SEC. 2. EXTENSION OF EXPENSING OF ENVIRONMENTAL**
7 **REMEDATION COSTS.**

8 (a) IN GENERAL.—Section 198(h) of the Internal
9 Revenue Code of 1986 is amended by striking “incurred

1 after December 31, 2011” and inserting the following:

2 “incurred—

3 “(1) after December 31, 2011, and before Jan-

4 uary 1, 2025, or

5 “(2) after December 31, 2028.”.

6 (b) EFFECTIVE DATE.—The amendment made by

7 subsection (a) shall apply to expenditures paid or incurred

8 after December 31, 2024.

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