

119TH CONGRESS
1ST SESSION

H. R. 1441

To amend the Internal Revenue Code of 1986 to establish a tax credit for the purchase and installation of certain water filtration systems in homes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 18, 2025

Mr. TORRES of New York (for himself, Mr. LAWLER, Mr. NADLER, Mr. LATIMER, Mr. RILEY of New York, and Mr. OLSZEWSKI) 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 establish a tax credit for the purchase and installation of certain water filtration systems in homes.

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 “Providing Useful Relief
5 for Enhanced Water Act” or the “PURE Water Act”.

6 **SEC. 2. WATER FILTRATION CREDIT.**

7 (a) IN GENERAL.—Subpart A of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 25E the fol-
 2 lowing new section:

3 **“SEC. 25F. WATER FILTRATION CREDIT.**

4 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
 5 dividual, there shall be allowed as a credit against the tax
 6 imposed by this chapter for the taxable year an amount
 7 equal to the sum of—

8 “(1) 20 percent of qualified primary residence
 9 filtration expenditures, and

10 “(2) 10 percent of qualified non-primary resi-
 11 dence filtration expenditures.

12 “(b) MAXIMUM CREDIT.—The credit allowed under
 13 subsection (a) for any taxable year shall not exceed
 14 \$2,500.

15 “(c) CARRYFORWARD OF UNUSED CREDIT.—If the
 16 credit allowable under subsection (a) exceeds the limita-
 17 tion imposed by subsection (b), such excess shall be car-
 18 ried to the succeeding taxable year and added to the credit
 19 allowable under subsection (a) for such succeeding taxable
 20 year.

21 “(d) DEFINITIONS.—For purposes of this section—

22 “(1) QUALIFIED PRIMARY RESIDENCE FILTRA-
 23 TION EXPENDITURE.—The term ‘qualified primary
 24 residence filtration expenditure’ means an expendi-
 25 ture for a qualified water filter for use in a dwelling

1 unit located in the United States and used as a the
2 primary residence of the taxpayer.

3 “(2) QUALIFIED NON-PRIMARY RESIDENCE FIL-
4 TRATION EXPENDITURE.—The term ‘qualified non-
5 primary residence filtration expenditure’ means an
6 expenditure for a qualified water filter for use in a
7 dwelling unit located in the United States and used
8 as a secondary residence of the taxpayer.

9 “(3) QUALIFIED WATER FILTER.—For purposes
10 of this section, the term ‘qualified water filter’—

11 “(A) means a home water filtration system
12 the purpose of which is to remove at least 90
13 percent of lead, PFAS, and PFOAS from
14 drinking water, and

15 “(B) does not include maintenance costs or
16 replacement parts for such filtration system.

17 “(4) PFAS.—The term ‘PFAS’ means per- and
18 polyfluoroalkyl substances that contain at least one
19 fully fluorinated carbon atom.

20 “(5) PFOA.—The term ‘PFOA’ means
21 perfluorooctanoic acid.

22 “(e) BASIS ADJUSTMENT.—For purposes of this sub-
23 title, if a credit is allowed under this section for any ex-
24 penditure with respect to any property, the increase in the
25 basis of such property which would (but for this sub-

1 section) result from such expenditure shall be reduced by
2 the amount of the credit so allowed.”.

3 (b) CLERICAL AMENDMENT.—The table of sections
4 for subpart A of part IV of subchapter A of chapter 1
5 of such Code is amended by inserting after the item relat-
6 ing to section 25E the following new item:

“Sec. 25F. Water filtration credit.”

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 December 31, 2024.

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