

119TH CONGRESS
1ST SESSION

H. R. 4537

To amend the Internal Revenue Code of 1986 to allow a credit against tax for expenses relating to the purchase and installation of qualified emissions control devices on or in connection with qualified cook stoves or qualified char broilers of eligible small restaurant businesses, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 17, 2025

Mr. TORRES of New York 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 allow a credit against tax for expenses relating to the purchase and installation of qualified emissions control devices on or in connection with qualified cook stoves or qualified char broilers of eligible small restaurant businesses, 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 “CHEFS Act” or the
5 “Cutting Harmful Emissions in Food Service Act”.

1 **SEC. 2. QUALIFIED EMISSIONS CONTROL DEVICE CREDIT.**

2 (a) ESTABLISHMENT OF CREDIT.—

3 (1) IN GENERAL.—Subpart D of part IV of
4 subchapter A of chapter 1 of the Internal Revenue
5 Code of 1986 is amended by adding at the end the
6 following new section:

7 **“SEC. 45BB. QUALIFIED EMISSIONS CONTROL DEVICE**
8 **CREDIT.**

9 “(a) ALLOWANCE OF CREDIT.—

10 “(1) IN GENERAL.—For purposes of section 38,
11 in the case of an eligible small restaurant business,
12 the qualified emissions control device credit deter-
13 mined under this section for any taxable year is an
14 amount equal to the applicable percentage of the
15 total cost paid or incurred by such business during
16 the taxable year to purchase and install a qualified
17 emissions control device on or in connection with a
18 qualified cook stove or qualified char broiler of such
19 business.

20 “(2) APPLICABLE PERCENTAGE.—For purposes
21 of paragraph (1), the applicable percentage is—

22 “(A) if the total cost described in such
23 paragraph is not over \$30,000, 10 percent,

24 “(B) if the total cost described in such
25 paragraph is over \$30,000, but not over
26 \$60,000, 15 percent,

1 “(C) if the total cost described in such
2 paragraph is over \$60,000, but not over
3 \$90,000, 20 percent,

4 “(D) if the total cost described in such
5 paragraph is over \$90,000, but not over
6 \$120,000, 25 percent,

7 “(E) if the total cost described in such
8 paragraph is over \$120,000, but not over
9 \$150,000, 30 percent, and

10 “(F) if the total cost described in such
11 paragraph is over \$150,000, 35 percent.

12 “(3) INCREASE IN APPLICABLE PERCENTAGE IN
13 CERTAIN CASES.—

14 “(A) IN GENERAL.—In the case of an eligi-
15 ble small restaurant business that operates in
16 an eligible historical building, for purposes of
17 applying paragraph (2) with respect to such
18 business, the applicable percentage shall be in-
19 creased by the applicable increase.

20 “(B) APPLICABLE INCREASE.—For pur-
21 poses of subparagraph (A), the applicable in-
22 crease shall be an amount equal to—

23 “(i) in the case of an eligible historical
24 building that is not more than 100 years
25 old, 10 percentage points, and

1 “(ii) in the case of an eligible histor-
2 ical building that is more than 100 years
3 old, 15 percentage points.

4 “(b) DENIAL OF DOUBLE BENEFIT.—In the case of
5 any qualified emissions control device expenses with re-
6 spect to which credit is allowed under subsection (a)—

7 “(1) no other credit or deduction shall be al-
8 lowed for, or by reason of, any such expense to the
9 extent of the amount of such credit, and

10 “(2) the basis of any property shall be reduced
11 by the amount of such credit to the extent that such
12 expenses were taken into account in determining
13 such basis.

14 “(c) DEFINITIONS.—For purposes of this section—

15 “(1) ELIGIBLE SMALL RESTAURANT BUSI-
16 NESS.—The term ‘eligible small restaurant business’
17 means any person in the trade or business of oper-
18 ating a restaurant that—

19 “(A) uses a qualified cook stove or quali-
20 fied char broiler, and

21 “(B) meets the size standard established
22 by the Administrator of the Small Business Ad-
23 ministration under section 3 of the Small Busi-
24 ness Act for small business concerns assigned

1 the North American Industry Classification
2 System code applicable to such restaurant.

3 “(2) QUALIFIED EMISSIONS CONTROL DE-
4 VICE.—The term ‘qualified emissions control device’
5 means any equipment used to collect or confine par-
6 ticulate matter 2.5 (PM2.5) for the purpose of pre-
7 venting or reducing the emission of such PM2.5 into
8 the open air.

9 “(3) QUALIFIED COOK STOVE.—The term
10 ‘qualified cook stove’ means any wood fired or an-
11 thracite coal fired appliance used by a restaurant to
12 prepare food for human consumption.

13 “(4) QUALIFIED CHAR BROILER.—The term
14 ‘qualified char broiler’ means any device that con-
15 sists primarily of a grated grill and a heat source
16 and that is used by a restaurant to prepare food for
17 human consumption.

18 “(5) ELIGIBLE HISTORICAL BUILDING.—The
19 term ‘eligible historical building’ means any building
20 that is 50 years old or older.”.

21 (2) CLERICAL AMENDMENT.—The table of sec-
22 tions for subpart D of part IV of subchapter A of
23 chapter 1 of such Code is amended by adding at the
24 end the following new item:

“45BB. Qualified emissions control device credit.”.

1 (b) CREDIT MADE PART OF GENERAL BUSINESS

2 CREDIT.—Section 38(b) of such Code is amended by strik-
3 ing “plus” at the end of paragraph (40), by striking the
4 period at the end of paragraph (41) and inserting “, plus”,
5 and by adding at the end the following new paragraph:

6 “(42) the qualified emissions control device
7 credit determined under section 45BB.”.

8 (c) TREATMENT OF QUALIFIED EMISSIONS CONTROL

9 DEVICES AS 3-YEAR PROPERTY.—Section 168(e)(3)(A) of
10 such Code is amended by striking “and” at the end of
11 clause (ii), by striking the period at the end of clause (iii)
12 and inserting “, and”, and by adding at the end the fol-
13 lowing new clause:

14 “(iv) any qualified emissions control
15 device (as defined in section 45BB(d)).”.

16 (d) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to taxable years beginning on or
18 after the date that is one year after the date of the enact-
19 ment of this Act.

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