

107TH CONGRESS  
1ST SESSION

# H. R. 2816

To amend the Internal Revenue Code of 1986 to allow a credit against income tax for the purchase and installation of equipment to test for radon and to remove radon from the air and water.

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## IN THE HOUSE OF REPRESENTATIVES

AUGUST 2, 2001

Mr. SIMMONS introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a credit against income tax for the purchase and installation of equipment to test for radon and to remove radon from the air and water.

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 “Raid on Radon Tax  
5       Credit Act of 2001”.

6       **SEC. 2. CONGRESSIONAL FINDINGS.**

7       The Congress finds that—

1           (1) the Federal Government has an historic  
2           commitment to assisting areas of the Nation in need  
3           of help protecting the public health,

4           (2) radon, an odorless, tasteless gas, has caused  
5           over 14,000 deaths per year and exposure to radon  
6           is the second leading cause of lung cancer in the  
7           United States,

8           (3) because of the serious public health threat  
9           radon produces, it is imperative that individuals and  
10          localities test for radon in their homes and drinking  
11          water and if discovered, radon should be remediated,  
12          and

13          (4) because radon affects all parts of the Na-  
14          tion and remediation typically costs between \$500  
15          and \$2,500, it is in the national interest for the  
16          Federal Government to promote such testing and re-  
17          mediation measures.

18 **SEC. 3. CREDIT FOR PURCHASE AND INSTALLATION OF**  
19 **EQUIPMENT TO TEST FOR RADON AND TO RE-**  
20 **MOVE RADON FROM THE AIR AND WATER.**

21          (a) IN GENERAL.—Subpart C of part IV of sub-  
22          chapter A of chapter 1 of the Internal Revenue Code of  
23          1986 (relating to refundable credits) is amended by redes-  
24          ignating section 35 as section 36 and by inserting after  
25          section 34 the following new section:

1 **“SEC. 35. PURCHASE AND INSTALLATION OF EQUIPMENT**  
 2 **TO TEST FOR RADON AND TO REMOVE**  
 3 **RADON FROM THE AIR AND WATER.**

4 “(a) IN GENERAL.—In the case of an individual,  
 5 there shall be allowed as a credit against the tax imposed  
 6 by this subtitle for the taxable year an amount equal to  
 7 30 percent of the qualified radon testing and removal ex-  
 8 penses paid or incurred by the taxpayer during such year.

9 “(b) MAXIMUM CREDIT.—The credit allowed to the  
 10 taxpayer by subsection (a) with respect to any residence  
 11 shall not exceed \$1500, reduced by amounts allowed to  
 12 the taxpayer by subsection (a) with respect to such resi-  
 13 dence for all prior taxable years.

14 “(c) QUALIFIED RADON TESTING AND REMOVAL EX-  
 15 PENSES.—For purposes of this section, the term ‘qualified  
 16 radon testing and removal expenses’ means expenses for  
 17 the purchase and installation of any of the following for  
 18 use in any residence of the taxpayer:

19 “(1) A radon test.

20 “(2) A radon removal system reviewed and ap-  
 21 proved by the National Radon Safety Board.”

22 (b) CONFORMING AMENDMENTS.—

23 (1) Paragraph (2) of section 1324(b) of title  
 24 31, United States Code, is amended by inserting be-  
 25 fore the period “, or from section 35 of such Code”.

8 (c) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to amounts paid or incurred after  
10 the date of the enactment of this Act, in taxable years  
11 ending after such date.