

109TH CONGRESS
1ST SESSION

H. R. 4199

To amend the Internal Revenue Code of 1986 to extend the environmental tax on corporate income.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 2, 2005

Mr. BOEHLERT 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 the environmental tax on corporate 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 “Superfund Revenue
5 Reinstatement Act of 2005”.

6 **SEC. 2. EXTENSION OF ENVIRONMENTAL TAX ON COR-**
7 **PORATE INCOME.**

8 (a) IN GENERAL.—Subsection (e) of section 59A of
9 the Internal Revenue Code of 1986 (relating to application
10 of tax) is amended to read as follows:

1 “(e) APPLICATION OF TAX.—The tax imposed by this
2 section shall apply to taxable years beginning after De-
3 cember 31, 1986, and before January 1, 1996, and to tax-
4 able years beginning after the date of the enactment of
5 this subsection and before January 1, 2014.”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 subsection (a) shall apply to taxable years beginning after
8 the date of the enactment of this Act.

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