

110TH CONGRESS
1ST SESSION

H. R. 3897

To amend the Internal Revenue Code of 1986 to permanently extend the deduction for environmental remediation costs.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 18, 2007

Mr. DONNELLY 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 permanently extend the deduction for 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 Promotion Act”.

6 **SEC. 2. EXPENSING OF ENVIRONMENTAL REMEDIATION**
7 **COSTS MADE PERMANENT.**

8 (a) IN GENERAL.—Section 198 of the Internal Rev-
9 enue Code of 1986 (relating to expensing of environmental
10 remediation costs) is amended by striking subsection (h).

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to expenditures paid or incurred
3 after December 31, 2007.

