

112TH CONGRESS  
2D SESSION

# H. R. 3852

To amend the Internal Revenue Code of 1986 to disallow a deduction for amounts paid or incurred by a responsible party relating to a discharge of oil.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 31, 2012

Mr. HASTINGS of Florida 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 disallow a deduction for amounts paid or incurred by a responsible party relating to a discharge of oil.

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. DENIAL OF DEDUCTION FOR AMOUNTS PAID**  
4 **OR INCURRED BY A RESPONSIBLE PARTY.**

5 (a) IN GENERAL.—Section 162 of the Internal Rev-  
6 enue Code of 1986 is amended by redesignating subsection  
7 (q) as subsection (r) and by inserting after subsection (p)  
8 the following new subsection:

1       “(q) CERTAIN EXPENSES OF A RESPONSIBLE  
2 PARTY.—

3               “(1) IN GENERAL.—No deduction shall be al-  
4 lowed under subsection (a) for any amount paid or  
5 incurred by a responsible party relating to any inci-  
6 dent resulting in the discharge of oil into the navi-  
7 gable waters, other than an incident caused by an  
8 act of God or an act of war.

9               “(2) DEFINITIONS.—Any term used in para-  
10 graph (1) which is also used in the Oil Pollution Act  
11 of 1990 shall have the meaning given such term by  
12 such Act.”.

13       (b) EFFECTIVE DATE.—The amendment made by  
14 this section shall apply to returns of tax the due date of  
15 which (including extensions of time) is after the date of  
16 the enactment of this Act.

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