

110TH CONGRESS  
1ST SESSION

# H. R. 3984

To amend the Internal Revenue Code of 1986 to make permanent the expensing of certain environmental remediation costs.

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IN THE HOUSE OF REPRESENTATIVES

OCTOBER 29, 2007

Mr. ALTMIRE 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 make permanent the expensing of certain 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 “The Brownfield Rede-  
5 velopment Tax Incentive Act of 2007”.

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 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.

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