

111TH CONGRESS  
1ST SESSION

# H. R. 3260

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

---

## IN THE HOUSE OF REPRESENTATIVES

JULY 20, 2009

Mr. BECERRA (for himself and Mr. RYAN of Wisconsin) 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 make the expensing of environmental remediation costs permanent law.

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 Remedi-  
5 ation Permanent Tax Incentive Act”.

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

8 (a) **PROVISION MADE PERMANENT.**—Section 198 of  
9 the Internal Revenue Code of 1986 (relating to expensing

1 of environmental remediation costs) is amended by strik-  
2 ing subsection (h).

3 (b) **EFFECTIVE DATE.**—The amendment made by  
4 this section shall apply to expenditures paid or incurred  
5 after December 31, 2009.

○