

116TH CONGRESS  
1ST SESSION

# H. R. 4685

To amend the Internal Revenue Code of 1986 to classify certain automatic fire sprinkler system retrofits as 15-year property for purposes of depreciation.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 15, 2019

Mr. PASCRELL (for himself and Mr. KING of New York) 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 classify certain automatic fire sprinkler system retrofits as 15-year property for purposes of depreciation.

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 “High Rise Fire Sprin-  
5 kler Incentive Act of 2019”.

6 **SEC. 2. CLASSIFICATION OF CERTAIN AUTOMATIC FIRE**  
7 **SPRINKLER SYSTEM RETROFITS.**

8 (a) TREATMENT AS 15-YEAR PROPERTY.—Section  
9 168(e)(3)(E) of the Internal Revenue Code of 1986 is  
10 amended by striking “and” at the end of clause (v), by

1 striking the period at the end of clause (vi) and inserting  
 2 “, and”, and by adding at the end the following:

3 “(vii) any automatic fire sprinkler sys-  
 4 tem retrofit property.”.

5 (b) APPLICABLE DEPRECIATION METHOD.—Section  
 6 168(b)(3) of such Code is amended by adding at the end  
 7 the following new subparagraph:

8 “(H) Any automatic fire sprinkler system  
 9 retrofit property.”.

10 (c) ALTERNATIVE SYSTEM.—The table contained in  
 11 section 168(g)(3)(B) of such Code is amended by inserting  
 12 after the item relating to subparagraph (E)(vi) the fol-  
 13 lowing:

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(E)(vii) .....	39
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14 (d) DEFINITION OF AUTOMATIC FIRE SPRINKLER  
 15 SYSTEM RETROFIT PROPERTY.—Section 168(i) of such  
 16 Code is amended by adding at the end the following new  
 17 paragraph:

18 “(20) AUTOMATIC FIRE SPRINKLER SYSTEM  
 19 RETROFIT PROPERTY.—The term ‘automatic fire  
 20 sprinkler system retrofit property’ means any sprin-  
 21 kler system which—

22 “(A) meets the standards of National Fire  
 23 Protection Association 13 (or any successor  
 24 benchmark), and

1                   “(B) is installed in a building which—  
2                               “(i) was placed in service before the  
3                               date of such installation, and  
4                               “(ii) has an occupiable floor more  
5                               than 75 feet above the lowest level of fire  
6                               department vehicle access.”.

7           (e) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply after the date of enactment of this  
9 Act.

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