

118TH CONGRESS
1ST SESSION

H. R. 2615

To amend the Internal Revenue Code of 1986 to exclude PFAS remediation reimbursements from gross income.

IN THE HOUSE OF REPRESENTATIVES

APRIL 13, 2023

Mr. PAPPAS 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 exclude PFAS remediation reimbursements from gross income.

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 “No Taxation on PFAS
5 Remediation Act”.

6 **SEC. 2. EXCLUSION OF PFAS REMEDIATION REIMBURSE-**
7 **MENTS FROM GROSS INCOME.**

8 (a) IN GENERAL.—Part III of subchapter B of chap-
9 ter 1 of the Internal Revenue Code of 1986 is amended
10 by inserting after section 139I the following new section:

1 **“SEC. 139J. PFAS REMEDIATION REIMBURSEMENTS.**

2 “Gross income shall not include any amounts received
3 by the taxpayer during the taxable year which are attrib-
4 utable to a reimbursement for remediation of contamina-
5 tion by a perfluoroalkyl or polyfluoroalkyl substance.”.

6 (b) CLERICAL AMENDMENT.—The table of sections
7 for such part III is amended by inserting after the item
8 relating to section 139I the following new item:

“Sec. 139J. PFAS remediation reimbursements.”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to reimbursements made in taxable
11 years beginning after December 31, 2021.

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