

119TH CONGRESS
1ST SESSION

H. R. 5472

To amend the Internal Revenue Code of 1986 to restore and expand the expensing of qualified environmental remediation expenditures, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 18, 2025

Mr. LAWLER 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 restore and expand the expensing of qualified environmental remediation expenditures, and for other purposes.

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 “Brownfield Revitaliza-
5 tion and Remediation Act”.

1 **SEC. 2. RESTORING AND EXPANDING EXPENSING OF**
2 **QUALIFIED ENVIRONMENTAL REMEDIATION**
3 **EXPENDITURES.**

4 (a) RESTORING EXPENSING.—Section 198(h) of the
5 Internal Revenue Code of 1986 is amended to read as fol-
6 lows:

7 “(h) TERMINATION.—This section shall not apply to
8 expenditures paid or incurred—

9 “(1) after December 31, 2011, and before Jan-
10 uary 1, 2025, or

11 “(2) after December 31, 2029.”.

12 (b) EXPANDING EXPENSING.—

13 (1) INCLUSION OF CERTAIN ASSESSMENT, IN-
14 VESTIGATION, AND MONITORING EXPENSES.—Sec-
15 tion 198(b)(1)(B) of such Code is amended by in-
16 serting “(including reasonable expenditures for the
17 assessment, investigation, and monitoring of such
18 site in connection with such abatement or control)”
19 after “qualified contaminated site”.

20 (2) SPECIAL RULE FOR DEPRECIABLE PROP-
21 erty WITH RESPECT TO BROWNFIELD SITES.—Sec-
22 tion 198(b)(2) of such Code is amended by inserting
23 “(other than a brownfield site (as defined in section
24 101(39) of the Comprehensive Environmental Re-
25 sponse, Compensation, and Liability Act of 1980))”
26 after “qualified contaminated site”.

1 (3) TREATMENT OF POLLUTANTS AND CON-
2 TAMINANTS AS HAZARDOUS SUBSTANCES.—Section
3 198(d)(1) of such Code is amended—

4 (A) by striking “and” at the end of sub-
5 paragraph (B),

6 (B) by redesignating subparagraph (C) as
7 subparagraph (D), and

8 (C) by inserting after subparagraph (B)
9 the following new subparagraph:

10 “(C) any substance which is a pollutant or
11 contaminant as defined in section 101(33) of
12 such Act, and”.

13 (c) EFFECTIVE DATE.—The amendments made by
14 this section shall take effect upon the date of the enact-
15 ment of this Act.

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