

## HR 2815

To amend the Internal Revenue Code of 1986 to expand the expensing of environmental remediation costs.

**Congress:** 108 (2003–2005, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 22, 2003

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 22, 2003)

**Official Text:** <https://www.congress.gov/bill/108th-congress/house-bill/2815>

### Sponsor

**Name:** Rep. Weller, Jerry [R-IL-11]

**Party:** Republican • **State:** IL • **Chamber:** House

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Becerra, Xavier [D-CA-31]	D · CA		Jul 22, 2003
Rep. Johnson, Nancy L. [R-CT-5]	R · CT		Jul 22, 2003
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Jul 22, 2004

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 22, 2003

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
108 S 2394	Identical bill	<b>May 7, 2004:</b> Read twice and referred to the Committee on Finance.

### Summary (as of Jul 22, 2003)

Amends the Internal Revenue Code to: (1) make permanent provisions allowing the expensing of environmental remediation costs; (2) revise the definition of "qualified contaminated site" to include toxic as well as hazardous substances; (3) include within the definition of "hazardous or toxic substances" extremely hazardous substances, as defined by Federal law, and petroleum contaminants; and (4) eliminate the recapture of the expensing deduction upon the sale of environmental remediation property.

### Actions Timeline

- Jul 22, 2003:** Introduced in House
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