

HR 4480

Brownfields Revitalization Act of 2004

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 2, 2004

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

Latest Action: Referred to the House Committee on Ways and Means. (Jun 2, 2004)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/4480>

Sponsor

Name: Rep. Turner, Michael R. [R-OH-3]

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

Cosponsors (25 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Boehner, John A. [R-OH-8]	R · OH		Jun 2, 2004
Rep. Bradley, Jeb [R-NH-1]	R · NH		Jun 2, 2004
Rep. Chabot, Steve [R-OH-1]	R · OH		Jun 2, 2004
Rep. Chocola, Chris [R-IN-2]	R · IN		Jun 2, 2004
Rep. English, Phil [R-PA-3]	R · PA		Jun 2, 2004
Rep. Gerlach, Jim [R-PA-6]	R · PA		Jun 2, 2004
Rep. Gillmor, Paul E. [R-OH-5]	R · OH		Jun 2, 2004
Rep. Hart, Melissa A. [R-PA-4]	R · PA		Jun 2, 2004
Rep. Hobson, David L. [R-OH-7]	R · OH		Jun 2, 2004
Rep. Hoekstra, Peter [R-MI-2]	R · MI		Jun 2, 2004
Rep. Johnson, Nancy L. [R-CT-5]	R · CT		Jun 2, 2004
Rep. Jones, Stephanie Tubbs [D-OH-11]	D · OH		Jun 2, 2004
Rep. Kline, John [R-MN-2]	R · MN		Jun 2, 2004
Rep. LaTourette, Steven C. [R-OH-14]	R · OH		Jun 2, 2004
Rep. Ney, Robert W. [R-OH-18]	R · OH		Jun 2, 2004
Rep. Oxley, Michael G. [R-OH-4]	R · OH		Jun 2, 2004
Rep. Portman, Rob [R-OH-2]	R · OH		Jun 2, 2004
Rep. Pryce, Deborah [R-OH-15]	R · OH		Jun 2, 2004
Rep. Regula, Ralph [R-OH-16]	R · OH		Jun 2, 2004
Rep. Rogers, Mike J. [R-MI-8]	R · MI		Jun 2, 2004
Rep. Shays, Christopher [R-CT-4]	R · CT		Jun 2, 2004
Rep. Tiberi, Patrick J. [R-OH-12]	R · OH		Jun 2, 2004
Rep. Walsh, James T. [R-NY-25]	R · NY		Jun 2, 2004
Rep. Granger, Kay [R-TX-12]	R · TX		Sep 9, 2004
Rep. Myrick, Sue Wilkins [R-NC-9]	R · NC		Sep 9, 2004

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 2, 2004

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 S 2926	Identical bill	Oct 7, 2004: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S10725-10727)

Brownfields Revitalization Act of 2004 - Amends the Internal Revenue Code to allow a business tax credit for up to 50 percent of qualified remediation expenditures for contaminated sites (property used in a trade or business on which there has been a release (or threat of release) or disposal of any hazardous substance) in certain poverty-rated areas. Defines "qualified remediation expenditures" as expenditures for: (1) the abatement or control of any hazardous substance, petroleum, or any petroleum by-product at a contaminated site in accordance with a State-approved remediation and redevelopment plan; (2) the complete demolition of a structure; (3) the removal and disposal of property; and (4) the reconstruction of utilities on a contaminated site.

Requires States to allocate credit amounts under an allocation plan that considers specified criteria, including: (1) poverty rates; (2) location of a contaminated site; and (3) the amount of new employment expected to result from redevelopment. Imposes a ceiling on the State environmental remediation credit and limits the national environmental remediation credit for each calendar year to \$1 billion. Sets forth special rules for: (1) allocating unused environmental remediation credit carryover amounts among States; (2) adjusting the limitation on the national environmental remediation credit for inflation; (3) assigning portions of the credit; and (4) recapturing credit amounts if a taxpayer fails to properly complete environmental remediation under a State approved remediation and redevelopment plan.

Actions Timeline

- **Jun 2, 2004:** Introduced in House
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