Bill Fact Sheet – December 6, 2025 https://legilist.com Bill page: https://legilist.com/bill/109/hr/877

HR 877

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

Congress: 109 (2005–2007, Ended)

Chamber: House
Policy Area: Taxation
Introduced: Feb 17, 2005

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 17, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/house-bill/877

Sponsor

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

Party: Republican • State: IL • Chamber: House

Cosponsors (18 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Becerra, Xavier [D-CA-31]	D · CA		Feb 17, 2005
Rep. Johnson, Nancy L. [R-CT-5]	$R \cdot CT$		Feb 17, 2005
Rep. Pallone, Frank, Jr. [D-NJ-6]	$D \cdot NJ$		Mar 14, 2005
Rep. Costello, Jerry F. [D-IL-12]	$D \cdot IL$		Mar 16, 2005
Rep. Simmons, Rob [R-CT-2]	$R \cdot CT$		Mar 16, 2005
Rep. Cummings, Elijah E. [D-MD-7]	$D \cdot M D$		Apr 14, 2005
Rep. Menendez, Robert [D-NJ-13]	$D \cdot NJ$		Apr 14, 2005
Rep. Paul, Ron [R-TX-14]	$R \cdot TX$		Apr 14, 2005
Rep. Turner, Michael R. [R-OH-3]	$R \cdot OH$		Apr 14, 2005
Rep. Frank, Barney [D-MA-4]	D · MA		Apr 19, 2005
Rep. Hart, Melissa A. [R-PA-4]	$R \cdot PA$		Apr 19, 2005
Rep. Meeks, Gregory W. [D-NY-6]	$D \cdot NY$		Apr 28, 2005
Rep. Pascrell, Bill, Jr. [D-NJ-8]	$D \cdot NJ$		May 5, 2005
Rep. Slaughter, Louise McIntosh [D-NY-28]	$D \cdot NY$		May 5, 2005
Rep. Shays, Christopher [R-CT-4]	$R \cdot CT$		Jul 14, 2005
Rep. McHugh, John M. [R-NY-23]	$R \cdot NY$		Sep 29, 2005
Rep. Berkley, Shelley [D-NV-1]	$D \cdot NV$		May 3, 2006
Rep. Miller, Gary G. [R-CA-42]	$R \cdot CA$		May 18, 2006

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 17, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
109 S 398	Identical bill	Feb 16, 2005: Read twice and referred to the Committee on Finance.

Summary (as of Feb 17, 2005)

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

- Feb 17, 2005: Introduced in HouseFeb 17, 2005: Introduced in House
- Feb 17, 2005: Referred to the House Committee on Ways and Means.