

HR 2091

Freight Rail Infrastructure Capacity Expansion Act of 2011

Congress: 112 (2011–2013, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 2, 2011

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

Latest Action: Referred to the House Committee on Ways and Means. (Jun 2, 2011)

Official Text: <https://www.congress.gov/bill/112th-congress/house-bill/2091>

Sponsor

Name: Rep. Boswell, Leonard L. [D-IA-3]

Party: Democratic • **State:** IA • **Chamber:** House

Cosponsors (12 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Berkley, Shelley [D-NV-1]	D · NV		Jul 6, 2011
Rep. Holden, Tim [D-PA-17]	D · PA		Jul 6, 2011
Rep. Loebsack, David [D-IA-2]	D · IA		Jul 6, 2011
Rep. Tsongas, Niki [D-MA-5]	D · MA		Jul 6, 2011
Rep. Wu, David [D-OR-1]	D · OR		Jul 6, 2011
Rep. McGovern, James P. [D-MA-3]	D · MA		Jul 12, 2011
Rep. Johnson, Eddie Bernice [D-TX-30]	D · TX		Jul 18, 2011
Rep. Critz, Mark S. [D-PA-12]	D · PA		Jul 21, 2011
Rep. Edwards, Donna F. [D-MD-4]	D · MD		Jul 26, 2011
Rep. Kildee, Dale E. [D-MI-5]	D · MI		Aug 1, 2011
Rep. Miller, Brad [D-NC-13]	D · NC		Sep 22, 2011
Rep. Price, David E. [D-NC-4]	D · NC		Apr 17, 2012

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 2, 2011

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jun 2, 2011)

Freight Rail Infrastructure Capacity Expansion Act of 2011 - Amends the Internal Revenue Code to allow: (1) a tax credit for 25% of the cost of new qualified freight rail infrastructure property and qualified locomotive property, and (2) a taxpayer election to expense the cost of qualified freight rail infrastructure property (i.e., deduct all costs in the current taxable year). Terminates such credit and expensing election after 2016.

Requires compliance with federal wage rate requirements under the Davis-Bacon Act as a condition of eligibility for the tax credit and expensing allowance provided by this Act.

Actions Timeline

- **Jun 2, 2011:** Introduced in House
- **Jun 2, 2011:** Referred to the House Committee on Ways and Means.