

## HR 3997

To amend the Internal Revenue Code of 1986 to extend the deduction for expensing of environmental remediation costs.

**Congress:** 112 (2011–2013, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 9, 2012

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Feb 9, 2012)

**Official Text:** <https://www.congress.gov/bill/112th-congress/house-bill/3997>

### Sponsor

**Name:** Rep. Barrow, John [D-GA-12]

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

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 9, 2012

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

### Summary (as of Feb 9, 2012)

Amends the Internal Revenue Code to extend through 2013 the election to expense (i.e., deduct in the current taxable year) environmental remediation costs (i.e., costs for the abatement or control of hazardous substances at a qualified contaminated site).

### Actions Timeline

- **Feb 9, 2012:** Introduced in House
- **Feb 9, 2012:** Referred to the House Committee on Ways and Means.