

HR 5669

Superfund Enhancement Act of 2018

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 1, 2018

Current Status: Referred to the Committee on Ways and Means, and in addition to the Committee on Small Business, for

Latest Action: Referred to the Committee on Ways and Means, and in addition to the Committee on Small Business, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned. (May 1, 2018)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/5669>

Sponsor

Name: Rep. Velazquez, Nydia M. [D-NY-7]

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

Cosponsors (17 total)

Cosponsor	Party / State	Role	Date Joined
Del. Bordallo, Madeleine Z. [D-GU-At Large]	D · GU		May 1, 2018
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		May 1, 2018
Rep. Barragan, Nanette Diaz [D-CA-44]	D · CA		May 1, 2018
Rep. Espaillat, Adriano [D-NY-13]	D · NY		May 1, 2018
Rep. Grijalva, Raúl M. [D-AZ-3]	D · AZ		May 1, 2018
Rep. Gutierrez, Luis V. [D-IL-4]	D · IL		May 1, 2018
Rep. Jackson Lee, Sheila [D-TX-18]	D · TX		May 1, 2018
Rep. Johnson, Eddie Bernice [D-TX-30]	D · TX		May 1, 2018
Rep. Lee, Barbara [D-CA-13]	D · CA		May 1, 2018
Rep. McCollum, Betty [D-MN-4]	D · MN		May 1, 2018
Rep. McGovern, James P. [D-MA-2]	D · MA		May 1, 2018
Rep. Scott, Robert C. "Bobby" [D-VA-3]	D · VA		May 1, 2018
Rep. Shea-Porter, Carol [D-NH-1]	D · NH		May 1, 2018
Rep. Sires, Albio [D-NJ-8]	D · NJ		May 1, 2018
Rep. Visclosky, Peter J. [D-IN-1]	D · IN		May 1, 2018
Rep. Watson Coleman, Bonnie [D-NJ-12]	D · NJ		May 1, 2018
Rep. Payne, Donald M., Jr. [D-NJ-10]	D · NJ		May 15, 2018

Committee Activity

Committee	Chamber	Activity	Date
Small Business Committee	House	Referred To	May 1, 2018
Ways and Means Committee	House	Referred To	May 1, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of May 1, 2018)

Superfund Enhancement Act of 2018

This bill amends the Internal Revenue Code to: (1) reinstate the Hazardous Substance Superfund financing rate (the Superfund tax) beginning on January 1, 2018; and (2) allow certain small businesses to expense up to \$10,000 of the costs for relocating a trade or business carried on in a location which is situated on, or adjacent to, a site which is on, or proposed for, the national priorities list under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980.

The bill also makes small businesses and individuals that are relocating from a Superfund site eligible for certain Small Business Administration disaster loans.

Actions Timeline

- **May 1, 2018:** Introduced in House
- **May 1, 2018:** Referred to the Committee on Ways and Means, and in addition to the Committee on Small Business, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.