

HR 516

To amend the Internal Revenue Code of 1986 to modify the railroad track maintenance credit.

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Jan 16, 2025

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 16, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/516>

Sponsor

Name: Rep. Kelly, Mike [R-PA-16]

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

Cosponsors (139 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Thompson, Mike [D-CA-4]	D · CA		Jan 16, 2025
Rep. Moolenaar, John R. [R-MI-2]	R · MI		Jan 22, 2025
Rep. Allen, Rick W. [R-GA-12]	R · GA		Feb 5, 2025
Rep. Brownley, Julia [D-CA-26]	D · CA		Feb 5, 2025
Rep. Cherfilus-McCormick, Sheila [D-FL-20]	D · FL		Feb 5, 2025
Rep. Gonzalez, Vicente [D-TX-34]	D · TX		Feb 5, 2025
Rep. Johnson, Dusty [R-SD-At Large]	R · SD		Feb 5, 2025
Rep. LaHood, Darin [R-IL-16]	R · IL		Feb 5, 2025
Rep. Nehls, Troy E. [R-TX-22]	R · TX		Feb 5, 2025
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		Feb 5, 2025
Rep. Tenney, Claudia [R-NY-24]	R · NY		Feb 5, 2025
Rep. Yakym, Rudy [R-IN-2]	R · IN		Feb 5, 2025
Rep. Biggs, Sheri [R-SC-3]	R · SC		Feb 7, 2025
Rep. Bost, Mike [R-IL-12]	R · IL		Feb 7, 2025
Rep. Carter, Troy A. [D-LA-2]	D · LA		Feb 7, 2025
Rep. Guest, Michael [R-MS-3]	R · MS		Feb 7, 2025
Rep. Hudson, Richard [R-NC-9]	R · NC		Feb 7, 2025
Rep. Kelly, Trent [R-MS-1]	R · MS		Feb 7, 2025
Rep. Thompson, Bennie G. [D-MS-2]	D · MS		Feb 7, 2025
Rep. Moulton, Seth [D-MA-6]	D · MA		Feb 10, 2025
Rep. Owens, Burgess [R-UT-4]	R · UT		Feb 10, 2025
Rep. Vasquez, Gabe [D-NM-2]	D · NM		Feb 10, 2025
Rep. Moore, Blake D. [R-UT-1]	R · UT		Feb 12, 2025
Rep. Davis, Danny K. [D-IL-7]	D · IL		Feb 24, 2025
Rep. Mann, Tracey [R-KS-1]	R · KS		Feb 24, 2025
Rep. Thompson, Glenn [R-PA-15]	R · PA		Feb 24, 2025
Rep. Shreve, Jefferson [R-IN-6]	R · IN		Feb 25, 2025
Rep. Comer, James [R-KY-1]	R · KY		Feb 26, 2025
Rep. Westerman, Bruce [R-AR-4]	R · AR		Feb 26, 2025
Rep. Cleaver, Emanuel [D-MO-5]	D · MO		Feb 27, 2025
Rep. Baumgartner, Michael [R-WA-5]	R · WA		Mar 3, 2025
Rep. Schmidt, Derek [R-KS-2]	R · KS		Mar 3, 2025
Rep. Maloy, Celeste [R-UT-2]	R · UT		Mar 4, 2025
Rep. Moore, Tim [R-NC-14]	R · NC		Mar 4, 2025
Rep. Bergman, Jack [R-MI-1]	R · MI		Mar 10, 2025
Rep. Morrison, Kelly [D-MN-3]	D · MN		Mar 10, 2025
Rep. Miller, Carol D. [R-WV-1]	R · WV		Mar 18, 2025
Rep. Riley, Josh [D-NY-19]	D · NY		Mar 18, 2025
Rep. Scott, Austin [R-GA-8]	R · GA		Mar 18, 2025
Rep. Webster, Daniel [R-FL-11]	R · FL		Mar 18, 2025
Rep. Hill, J. French [R-AR-2]	R · AR		Mar 24, 2025

Cosponsor	Party / State	Role	Date Joined
Rep. Suozzi, Thomas R. [D-NY-3]	D · NY		Mar 26, 2025
Rep. Crawford, Eric A. "Rick" [R-AR-1]	R · AR		Mar 31, 2025
Rep. Estes, Ron [R-KS-4]	R · KS		Mar 31, 2025
Rep. Gillen, Laura [D-NY-4]	D · NY		Apr 1, 2025
Rep. Bean, Aaron [R-FL-4]	R · FL		Apr 7, 2025
Rep. McCollum, Betty [D-MN-4]	D · MN		Apr 7, 2025
Rep. Dunn, Neal P. [R-FL-2]	R · FL		Apr 8, 2025
Rep. Rouzer, David [R-NC-7]	R · NC		Apr 9, 2025
Rep. Ellzey, Jake [R-TX-6]	R · TX		Apr 10, 2025
Rep. Kelly, Robin L. [D-IL-2]	D · IL		Apr 10, 2025
Rep. Van Drew, Jefferson [R-NJ-2]	R · NJ		Apr 17, 2025
Rep. Bishop, Sanford D. [D-GA-2]	D · GA		Apr 28, 2025
Rep. Davids, Sharice [D-KS-3]	D · KS		Apr 29, 2025
Rep. Rogers, Mike D. [R-AL-3]	R · AL		Apr 29, 2025
Rep. Budzinski, Nikki [D-IL-13]	D · IL		May 1, 2025
Rep. McCormick, Richard [R-GA-7]	R · GA		May 1, 2025
Rep. Omar, Ilhan [D-MN-5]	D · MN		May 1, 2025
Rep. Barr, Andy [R-KY-6]	R · KY		May 5, 2025
Rep. Messmer, Mark B. [R-IN-8]	R · IN		May 5, 2025
Rep. Rogers, Harold [R-KY-5]	R · KY		May 5, 2025
Rep. Sewell, Terri A. [D-AL-7]	D · AL		May 8, 2025
Rep. Titus, Dina [D-NV-1]	D · NV		May 8, 2025
Rep. Aderholt, Robert B. [R-AL-4]	R · AL		May 13, 2025
Rep. Bresnahan, Robert P. [R-PA-8]	R · PA		May 13, 2025
Rep. Womack, Steve [R-AR-3]	R · AR		May 13, 2025
Rep. Cole, Tom [R-OK-4]	R · OK		May 14, 2025
Rep. Goldman, Craig A. [R-TX-12]	R · TX		May 14, 2025
Rep. Morelle, Joseph D. [D-NY-25]	D · NY		May 14, 2025
Rep. Scholten, Hillary J. [D-MI-3]	D · MI		May 19, 2025
Rep. Stauber, Pete [R-MN-8]	R · MN		May 19, 2025
Rep. Gottheimer, Josh [D-NJ-5]	D · NJ		May 20, 2025
Rep. Barrett, Tom [R-MI-7]	R · MI		Jun 2, 2025
Rep. Garamendi, John [D-CA-8]	D · CA		Jun 2, 2025
Rep. Huizenga, Bill [R-MI-4]	R · MI		Jun 2, 2025
Rep. McDonald Rivet, Kristen [D-MI-8]	D · MI		Jun 2, 2025
Rep. Taylor, David J. [R-OH-2]	R · OH		Jun 2, 2025
Rep. Carbajal, Salud O. [D-CA-24]	D · CA		Jun 4, 2025
Rep. Veasey, Marc A. [D-TX-33]	D · TX		Jun 4, 2025
Rep. Fischbach, Michelle [R-MN-7]	R · MN		Jun 6, 2025
Rep. LaMalfa, Doug [R-CA-1]	R · CA		Jun 6, 2025
Rep. Walberg, Tim [R-MI-5]	R · MI		Jun 11, 2025
Rep. Kean, Thomas H. [R-NJ-7]	R · NJ		Jun 17, 2025

Cosponsor	Party / State	Role	Date Joined
Rep. Carter, Earl L. "Buddy" [R-GA-1]	R · GA		Jun 24, 2025
Rep. Rulli, Michael A. [R-OH-6]	R · OH		Jun 24, 2025
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		Jun 25, 2025
Rep. Graves, Sam [R-MO-6]	R · MO		Jun 25, 2025
Rep. Adams, Alma S. [D-NC-12]	D · NC		Jul 14, 2025
Rep. Fallon, Pat [R-TX-4]	R · TX		Jul 14, 2025
Rep. Miller-Meeks, Mariannette [R-IA-1]	R · IA		Jul 14, 2025
Rep. Begich, Nicholas J. [R-AK-At Large]	R · AK		Jul 17, 2025
Rep. Fry, Russell [R-SC-7]	R · SC		Jul 17, 2025
Rep. Soto, Darren [D-FL-9]	D · FL		Jul 17, 2025
Rep. Wilson, Joe [R-SC-2]	R · SC		Jul 17, 2025
Rep. Cohen, Steve [D-TN-9]	D · TN		Jul 21, 2025
Rep. Haridopolos, Mike [R-FL-8]	R · FL		Jul 21, 2025
Rep. Gray, Adam [D-CA-13]	D · CA		Aug 5, 2025
Rep. Lawler, Michael [R-NY-17]	R · NY		Aug 5, 2025
Rep. Lucas, Frank D. [R-OK-3]	R · OK		Aug 5, 2025
Rep. Miller, Mary E. [R-IL-15]	R · IL		Aug 5, 2025
Rep. Miller, Max L. [R-OH-7]	R · OH		Aug 5, 2025
Rep. Schrier, Kim [D-WA-8]	D · WA		Aug 5, 2025
Rep. Frankel, Lois [D-FL-22]	D · FL		Sep 3, 2025
Rep. Smith, Adrian [R-NE-3]	R · NE		Sep 3, 2025
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Sep 8, 2025
Rep. Williams, Roger [R-TX-25]	R · TX		Sep 8, 2025
Rep. Loudermilk, Barry [R-GA-11]	R · GA		Sep 9, 2025
Rep. Van Orden, Derrick [R-WI-3]	R · WI		Sep 9, 2025
Rep. Vindman, Eugene Simon [D-VA-7]	D · VA		Sep 9, 2025
Rep. Bell, Wesley [D-MO-1]	D · MO		Sep 15, 2025
Rep. Moran, Nathaniel [R-TX-1]	R · TX		Sep 15, 2025
Rep. Hern, Kevin [R-OK-1]	R · OK		Sep 17, 2025
Rep. Pfluger, August [R-TX-11]	R · TX		Oct 3, 2025
Rep. Sorensen, Eric [D-IL-17]	D · IL		Oct 3, 2025
Rep. Craig, Angie [D-MN-2]	D · MN		Oct 10, 2025
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Oct 24, 2025
Rep. Baird, James R. [R-IN-4]	R · IN		Oct 24, 2025
Rep. Harder, Josh [D-CA-9]	D · CA		Oct 24, 2025
Rep. Mills, Cory [R-FL-7]	R · FL		Oct 24, 2025
Rep. Pappas, Chris [D-NH-1]	D · NH		Oct 24, 2025
Rep. Harris, Mark [R-NC-8]	R · NC		Nov 10, 2025
Rep. Pocan, Mark [D-WI-2]	D · WI		Nov 10, 2025
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Nov 10, 2025
Rep. Schneider, Bradley Scott [D-IL-10]	D · IL		Nov 10, 2025
Del. Plaskett, Stacey E. [D-VI-At Large]	D · VI		Nov 17, 2025

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Rep. Balint, Becca [D-VT-At Large]	D · VT		Nov 17, 2025
Rep. Meuser, Daniel [R-PA-9]	R · PA		Nov 17, 2025
Rep. Ezell, Mike [R-MS-4]	R · MS		Nov 18, 2025
Rep. McClain Delaney, April [D-MD-6]	D · MD		Dec 1, 2025
Rep. Balderson, Troy [R-OH-12]	R · OH		Dec 10, 2025
Rep. Beatty, Joyce [D-OH-3]	D · OH		Dec 10, 2025
Rep. Mannion, John W. [D-NY-22]	D · NY		Dec 10, 2025
Rep. Norcross, Donald [D-NJ-1]	D · NJ		Dec 10, 2025
Rep. Simon, Lateefah [D-CA-12]	D · CA		Dec 10, 2025
Rep. Simpson, Michael K. [R-ID-2]	R · ID		Dec 10, 2025
Rep. Weber, Randy K. Sr. [R-TX-14]	R · TX		Dec 10, 2025
Rep. Norman, Ralph [R-SC-5]	R · SC		Dec 16, 2025
Rep. Rose, John W. [R-TN-6]	R · TN		Jan 12, 2026
Rep. Watson Coleman, Bonnie [D-NJ-12]	D · NJ		Jan 12, 2026

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 16, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 S 1532	Identical bill	Apr 30, 2025: Read twice and referred to the Committee on Finance.

Summary (as of Jan 16, 2025)

This bill increases the annual limit on the tax credit for qualified railroad track maintenance expenses (also referred to as the short line railroad tax credit) and expands eligibility for claiming the credit.

Under current law, the tax credit is limited each tax year to \$3,500 multiplied by the sum of the number of miles of railroad track owned or leased by the taxpayer (miles owned or leased) and the number of railroad track miles assigned to the taxpayer by a Class II or III railroad (miles assigned). This bill increases the annual limit to \$6,100 multiplied by the sum of miles owned or leased and miles assigned. The \$6,100 amount used in the calculation of the tax credit limit is adjusted for inflation for tax years beginning after 2025.

The bill also expands eligibility for the tax credit to include gross expenses for maintaining railroad tracks owned or leased as of January 1, 2024. Under current law, the tax credit is limited to gross expenses for maintaining railroad tracks owned or leased as of January 1, 2015.

Actions Timeline

- **Jan 16, 2025:** Introduced in House
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