

106TH CONGRESS
1ST SESSION

H. R. 1303

To amend the Internal Revenue Code of 1986 to allow a credit against income tax for dry cleaning equipment which uses reduced amounts of hazardous substances.

IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 1999

Mr. CAMP (for himself and Mr. PRICE of North Carolina) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a credit against income tax for dry cleaning equipment which uses reduced amounts of hazardous substances.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Dry Cleaning Environ-
5 mental Tax Credit Act of 1999”.

1 “(3) QUALIFIED DRY CLEANING PROPERTY.—

2 For purposes of this subsection, the term ‘qualified
3 dry cleaning property’ means equipment designed
4 primarily to dry clean clothing and other fabric if—

5 “(A) such equipment does not use any haz-
6 ardous solvent as the primary process solvent,

7 “(B) the original use of such property
8 commences with the taxpayer, and

9 “(C) with respect to which depreciation (or
10 amortization in lieu of depreciation) is allow-
11 able.

12 “(4) HAZARDOUS SOLVENT.—For purposes of
13 paragraph (3)—

14 “(A) IN GENERAL.—The term ‘hazardous
15 solvent’ means any solvent any portion of which
16 consists of a chlorinated solvent, a petroleum-
17 based solvent, or any other hazardous or regu-
18 lated substance.

19 “(B) EXCEPTION.—Such term shall not in-
20 clude any solvent—

21 “(i) not more than 10 percent of
22 which consists of petroleum or petroleum
23 derivatives, and

24 “(ii) which does not contain any sub-
25 stance determined by the Administrator of

1 the Environmental Protection Agency, the
 2 Director of the National Institute for Oc-
 3 cupational Safety and Health, the Director
 4 of the International Agency for Research
 5 on Cancer, the Director of the National In-
 6 stitute of Environmental Health Sciences’
 7 National Toxicology Program, or the direc-
 8 tor of any other appropriate Federal agen-
 9 cy to possess—

10 “(I) carcinogenic potential in hu-

11 mans, or

12 “(II) bioaccumulative prop-

13 erties.”

14 (c) CLERICAL AMENDMENTS.—

15 (1) The section heading for section 48 of such
 16 Code is amended to read as follows:

17 **“SEC. 48. ENERGY CREDIT; REFORESTATION CREDIT; DRY**
 18 **CLEANING EQUIPMENT CREDIT.”**

19 (2) The item relating to section 48 in the table
 20 of sections for subpart E of part IV of subchapter
 21 A of chapter 1 of such Code is amended to read as
 22 follows:

“Sec. 48. Energy credit; reforestation credit; dry cleaning equip-
 ment credit.”

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to property placed in service on
3 or after January 1, 1999.

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