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106TH CONGRESS
1ST SESSION

H. R. 1630

To amend the Internal Revenue Code of 1986 to extend permanently environmental remediation costs.

IN THE HOUSE OF REPRESENTATIVES

APRIL 29, 1999

Mr. COYNE (for himself and Mr. RANGEL) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to extend permanently environmental remediation costs.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Brownfields Clean-up Act".

SEC. 2. PERMANENT EXTENSION OF EXPENSING OF ENVIRONMENTAL REMEDIATION COSTS.

Section 198 of the Internal Revenue Code of 1986 (relating to expensing of environmental remediation costs) is amended by striking subsection (h).

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