

[~118H2615]

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(Original Signature of Member)

119TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to exclude PFAS remediation reimbursements from gross income.

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IN THE HOUSE OF REPRESENTATIVES

Mr. PAPPAS introduced the following bill; which was referred to the Committee  
on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to exclude  
PFAS remediation reimbursements from gross income.

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 “No Taxation on PFAS  
5       Remediation Act”.

1 **SEC. 2. EXCLUSION OF PFAS REMEDIATION REIMBURSE-**  
2 **MENTS FROM GROSS INCOME.**

3 (a) IN GENERAL.—Part III of subchapter B of chap-  
4 ter 1 of the Internal Revenue Code of 1986 is amended  
5 by inserting after section 139L the following new section:

6 **“SEC. 139M. PFAS REMEDIATION REIMBURSEMENTS.**

7 “In the case of an individual, gross income shall not  
8 include any amounts received by the taxpayer during the  
9 taxable year which are attributable to a reimbursement for  
10 remediation of contamination by a perfluoroalkyl or  
11 polyfluoroalkyl substance.”.

12 (b) EXTENSION OF STATUTE OF LIMITATION ON  
13 CREDIT OR REFUND.—If the period of limitation on a  
14 credit or refund resulting from the amendment made by  
15 subsection (a) expires before the end of the 1-year period  
16 beginning on the date of the enactment of this Act, refund  
17 or credit of such overpayment (to the extent attributable  
18 to such amendments) may, nevertheless, be made or al-  
19 lowed if claim therefor is filed before the close of such  
20 1-year period.

21 (c) CLERICAL AMENDMENT.—The table of sections  
22 for such part III is amended by inserting after the item  
23 relating to section 139L the following new item:

“Sec. 139M. PFAS remediation reimbursements.”.

1       (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to reimbursements made in taxable  
3 years beginning after December 31, 2020.