



March 13, 2025

The Honorable Mikie Sherrill
1427 Longworth House Office
Building Washington, DC 20515

The Honorable Mike Turner
2183 Rayburn House Office Building
Washington, DC 20515

Dear Congresswoman Sherrill and Congressman Turner,

We, the undersigned, write to express our enthusiastic support for the reintroduction of the Brownfields Redevelopment Tax Incentive Reauthorization Act, which will allow taxpayers to fully deduct the cleanup costs of contaminated property in the year the costs were incurred. The brownfield tax incentive is an investment in economic development, community health, and communities disadvantaged by historic land use patterns and hazardous land uses: restoring this vital tax incentive is long overdue and must be a priority in any tax legislation considered by this Congress.

The federal Brownfield Tax Incentive was first passed in 1997 to allow parties who voluntarily investigated and remediated contaminated properties to deduct all cleanup costs on their federal income tax return of the year the money was spent. By allowing for expensing rather than requiring remediation deductions to be spread out over ten years, the tax incentive was a powerful driver of private investment in the economic revitalization of brownfields.

Before it expired in 2012, this deduction was used more than 625 times in more than 40 states and was gaining momentum. This deduction dramatically reduced the remediation costs – the largest single expense of taking on a brownfield – by one-third to one-half, depending on the combined income tax bracket (fed, state, local) of the party conducting the cleanup. The cash savings from this incentive could then be used to invest in the next brownfield project, exactly the behavior needed to accelerate cleanup of the nation’s contaminated sites.

The deduction encourages developers to take on seriously contaminated brownfields whose otherwise high cleanup costs would lead developers to search for simpler projects. By expensing remediation costs, the deduction makes contaminated sites far more competitive to develop. The lower effective cost of cleanup ushers in the economic gains that flow from new capital investment in communities across the country. New development brings both construction and permanent jobs, as well as housing, community facilities, retail, and office space that revitalizes communities.

Further, we also applaud the brownfields tax incentive as it has leveled the playing field between polluters and those remediating pollution on a voluntary basis in the tax treatment of cleanup costs. Currently, those who caused the pollution and are otherwise liable to conduct a cleanup are able to expense their cleanup costs. Restoring this incentive will again allow volunteers to do the same.

Brownfield clean-up and development are powerful tools to promote healthier communities in areas that may have been disadvantaged by the presence of contamination. We applaud the Brownfields Redevelopment Tax Incentive Reauthorization Act for providing a powerful means of advancing brownfields redevelopment.

We stand in support of this legislation and are eager to see it passed into law.

Sincerely,

The National Brownfields Coalition &

National Organizations

- American Society of Landscape Architects
- Center for Community Progress
- CivicWell
- Congress for the New Urbanism
- Council of Development Finance Agencies
- Enterprise Community Partners
- Groundwork USA
- LOCUS: Responsible Real Estate Developers and Investors
- National Community Reinvestment Coalition
- National League of Cities
- Smart Growth America
- The Center for Creative Land Recycling
- Up for Growth
- U.S. Conference of Mayors
- U.S. Green Building Council
- YIMBY Action
- YIMBY Law

Regional, State, Local Organizations & Public Sector Asian

Americans For Equality
Business Council of New York State
CAMBA Housing Ventures
Defiance County Land Reutilization Corporation
Environmental Advocates NY
City of Chicago
City of Euclid
City of Kingston
City of New York
City of Trenton, New Jersey, Brownfields Program
Department of Energy and Environment
Florida Brownfields Association
Greater Ohio Policy Center
Greenpoint Manufacturing and Design Center GrowSmart
Maine
Grow Smart RI
Harambee House Inc.
Los Angeles Neighborhood Initiative (LANI)
Lucas County Land Bank
Minnesota Brownfields
Muskingum County (Ohio) Land Reutilization Corporation
New Jersey Future
New York City Brownfield Partnership
New York State Association for Affordable Housing
New York State Council of Professional Geologists
Partnership for Smarter Growth
Project for Public Spaces
Queens Chamber of Commerce
Real Estate Board of New York
Regional Plan Association
Residents Forward
Sidney-Shelby Economic Partnership
Shelby County Land Reutilization Corp.
Smart Growth Maryland
St. Nicks Alliance
The Brownfield Coalition of the Northeast Transportation
for Massachusetts
Trumbull Neighborhood Partnership
Upper West Side Recycling
WE Housing
We Stay/Nos Quedamos
Western Queens Community Land Trust
World Team Now
Youngstown Neighborhood Development Corp.
1000 Friends of Oregon
1000 Friends of Wisconsin
10,000 Friends of Pennsylvania

Private Sector

American Environmental Assessment & Solutions, Inc. A-
Z Solutions, Inc.
BCA Environmental Consultants
Blue Sea Development Company
Brookside Environmental, Inc.
Brownfield Restoration Group
Community Health Center of Richmond, Inc.
CTL Engineering, Inc.
ECDO, Inc.
Gardner Environmental Partners, Inc.
Geotechnical Consultants, Inc.
Goldstein Hall
Knauf Shaw
Laurel Environmental Geosciences
Matrix New World Engineering
Partners Environmental Consulting, Inc.
Preferred Environmental Services
Project Management Consultants,
P. W. Grosser Consulting, Inc
National Demolition Association
Sustainable Development
The Bluestone Organization
The Bridge, Inc.
Tyll Engineering
The Durst Organization
Urban Green Environmental
Urban Solutions Group
Vektor Consultants
Walden Environmental Engineering
YU & Associates, Inc.