



March 7, 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
- Congress for the New Urbanism
- Council of Development Finance Agencies
- CivicWell
- Enterprise Community Partners
- Groundwork USA
- LOCUS: Responsible Real Estate Developers and Investors
- National Community Reinvestment Coalition
- Smart Growth America
- The Center for Creative Land Recycling
- Up for Growth
- U.S. Green Building Council

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 Euclid  
Florida Brownfields Association  
Greater Ohio Policy Center  
Greenpoint Manufacturing and Design Center  
GrowSmart Maine  
Grow Smart RI  
Harambee House Inc.  
City of Kingston  
Los Angeles Neighborhood Initiative (LANI)  
Lucas County Land Bank  
Minnesota Brownfields  
Muskingum County (Ohio) Land Reutilization Corporation  
New Jersey Future  
City of New York  
New York City Brownfield Partnership  
NYSFAFH  
NYSCPG  
Partnership for Smarter Growth  
Preferred Environmental Services  
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  
City of Trenton, New Jersey, Brownfields Program  
The Brownfield Coalition of the Northeast  
Transportation for Massachusetts  
Trumbull Neighborhood Partnership  
Upper West Side Recycling  
WE Housing  
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.  
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  
Walden Environmental Engineering  
YU & Associates, Inc.