

**LIST OF EXPIRING FEDERAL TAX PROVISIONS
2021-2031**

Prepared by the Staff
of the
JOINT COMMITTEE ON TAXATION



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CONTENTS

	<u>Page</u>
INTRODUCTION.....	1
A. Provisions Expired in 2021.....	2
B. Provisions Expiring in 2022.....	7
C. Provisions Expiring in 2023.....	9
D. Provisions Expiring in 2025.....	10
E. Provisions Expiring in 2026.....	15
F. Provisions Expiring in 2027.....	16
G. Provisions Expiring in 2028.....	17
H. Provisions Expiring in 2029.....	18
I. Provisions Expiring in 2030.....	19
J. Provisions Expiring in 2031.....	20

INTRODUCTION

This document,¹ prepared by the staff of the Joint Committee on Taxation, lists Federal tax provisions that expired in 2021 or are scheduled to expire in the future. Years in which there are no expiring provisions are not included.

For purposes of this document, the staff of the Joint Committee on Taxation considers a provision to be expiring if, on a statutorily specified date, the provision terminates or reverts to the law in effect before the current version of the provision.

When Congress changes a law, an accompanying rule may provide temporary transition relief. For example, a change in law may not apply to transactions pursuant to a written binding contract entered into before a given date. While its terms may provide a kind of temporal limitation, such a rule is not considered an expiring provision. Similarly, a deferred effective date alone generally is not sufficient to make a provision an expiring provision.

Certain provisions terminate by reference not to a specific date but to a taxpayer's taxable year. For those provisions, the expiration dates listed in this document assume a taxpayer with a calendar year. For that reason, the actual expiration dates of such provisions may differ with respect to a fiscal-year taxpayer or a taxpayer with a short taxable year.

Unless otherwise stated, all section references are to the Internal Revenue Code of 1986 (the "Code").

¹ This document may be cited as follows: Joint Committee on Taxation, *List of Expiring Federal Tax Provisions 2021-2031* (JCX-1-22), January 13, 2022. This document can be found on the Joint Committee on Taxation website at www.jct.gov.

A. Provisions Expired in 2021

Provision (Code section)	Expiration Date
1. Refundability and enhancement of child and dependent care tax credit (sec. 21(g))	12/31/21
2. Child tax credit: Increased credit amount (subject to lower phaseout thresholds), credit for 17-year-olds, fully refundable credit with no earned income phase-in, and safe harbor for excess advance payments (sec. 24(i) and (j))	12/31/21
3. Credit for certain nonbusiness energy property (sec. 25C(g))	12/31/21
4. Credit for qualified fuel cell motor vehicles (sec. 30B(k)(1))	12/31/21
5. Credit for alternative fuel vehicle refueling property (sec. 30C(g))	12/31/21
6. Credit for two-wheeled plug-in electric vehicles (sec. 30D(g)(3)(E)(ii))	12/31/21
7. Earned income tax credit: Special rules for individuals without qualifying children (sec. 32(n))	12/31/21
8. Credit for health insurance costs of eligible individuals (sec. 35(b)(1)(B))	12/31/21
9. Premium assistance credit special rule for individuals who receive unemployment compensation (sec. 36B(g))	12/31/21
10. Second generation biofuel producer credit (sec. 40(b)(6)(J))	12/31/21

Provision (Code section)	Expiration Date
11. Increase in State low-income housing tax credit ceiling (sec. 42(h)(3)(I))	12/31/21
12. Beginning-of-construction date for renewable power facilities eligible to claim the renewable electricity production credit or investment credit in lieu of the production credit (secs. 45(d) and 48(a)(5)) ²	12/31/21
13. Credit for production of Indian coal (sec. 45(e)(10)(A))	12/31/21
14. Indian employment credit (sec. 45A(f))	12/31/21
15. Credit for construction of new energy efficient homes (sec. 45L(g))	12/31/21
16. Mine rescue team training credit (sec. 45N(e))	12/31/21
17. Increase in exclusion for employer-provided dependent care assistance (sec. 129(a)(2)(D))	12/31/21
18. Treatment of premiums for certain qualified mortgage insurance as qualified residence interest (sec. 163(h)(3)(E)(iv))	12/31/21
19. Computation of adjusted taxable income without regard to any deduction allowable for depreciation, amortization, or depletion for purposes of the limitation on business interest (sec. 163(j)(8)(A)(v))	12/31/21

² December 31, 2025, in the case of investment credits for offshore wind facilities.

Provision (Code section)	Expiration Date
20. Three-year recovery period for racehorses two years old or younger (sec. 168(e)(3)(A))	12/31/21
21. Accelerated depreciation for business property on an Indian reservation (sec. 168(j)(9))	12/31/21
22. Charitable contributions deductible by non-itemizers (sec. 170(p))	12/31/21
23. Payroll tax credit for paid sick leave (sec. 3131(h)) ³	9/30/21
24. Payroll tax credit for paid family leave (sec. 3132(h)) ⁴	9/30/21
25. Employee retention and rehiring tax credit (sec. 3134(n)) ⁵	9/30/21
26. Black Lung Disability Trust Fund: Increase in excise tax on coal (sec. 4121(e)(2))	12/31/21
27. Incentives for alternative fuel and alternative fuel mixtures:	
a. Excise tax credits and outlay payments for alternative fuel (secs. 6426(d)(5) and 6427(e)(6)(C))	12/31/21

³ The provision applies to wages paid with respect to the period beginning April 1, 2021, and ending September 30, 2021.

⁴ The provision applies to wages paid with respect to the period beginning April 1, 2021, and ending September 30, 2021.

⁵ December 31, 2021, in the case of wages paid by an eligible employer which is a recovery startup business.

Provision (Code section)	Expiration Date
b. Excise tax credits for alternative fuel mixtures (sec. 6426(e)(3))	12/31/21
28. 2021 recovery rebates to individuals (sec. 6428B)	12/31/21
29. Advance payment of child tax credit (sec. 7527A(f))	12/31/21
30. Temporary increase in limit on cover over of rum excise tax revenues (from \$10.50 to \$13.25 per proof gallon) to Puerto Rico and the Virgin Islands (sec. 7652(f))	12/31/21
31. American Samoa economic development credit (sec. 119 of Public Law 109-432, as amended)	12/31/21
32. Modification of limitation on charitable contributions (sec. 2205 of Public Law 116-136, as amended)	12/31/21
33. Prevention of partial plan termination (sec. 209 of Division EE of Public Law 116-260) ⁶	12/31/21
34. Special rule for health and dependent care flexible spending arrangements (sec. 214 of Division EE of Public Law 116-260)	12/31/21
35. Premium assistance for COBRA continuation coverage (sec. 9501 of Public Law 117-2)	9/30/21

⁶ The provision applies to plan years that include the period beginning March 13, 2020, and ending March 31, 2021.

Provision (Code section)	Expiration Date
36. Earned income credit special rule for determining earned income (sec. 9626 of Public Law 117-2)	12/31/21
37. Credit for sick leave for certain self-employed individuals (sec. 9642 of Public Law 117-2)	9/30/21
38. Credit for family leave for certain self-employed individuals (sec. 9643 of Public Law 117-2)	9/30/21
39. Temporary extension of the funding improvement and rehabilitation periods for multiemployer pension plans in critical and endangered status for 2020 or 2021 (sec. 9702 of Public Law 117-2) ⁷	12/31/21
40. Adjustments to funding standard account rules (sec. 9703 of Public Law 117-2) ⁸	12/31/21

⁷ The provision applies to plan years beginning in 2020 and 2021.

⁸ The provision applies to the first two plan years ending after February 29, 2020.

B. Provisions Expiring in 2022

Provision (Code section)	Expiration Date
1. Premium assistance credit enhancements (sec. 36B(b)(3)(A)(iii) and (c)(1)(E))	12/31/22
2. Allowance of full deduction for business meals provided by a restaurant (sec. 274(n)(2)(D)) ⁹	12/31/22
3. Incentives for biodiesel and renewable diesel:	
a. Income tax credits for biodiesel fuel, biodiesel used to produce a qualified mixture, and small agri-biodiesel producers (sec. 40A(g))	12/31/22
b. Income tax credits for renewable diesel fuel and renewable diesel used to produce a qualified mixture (sec. 40A(g))	12/31/22
c. Excise tax credits and outlay payments for biodiesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B))	12/31/22
d. Excise tax credits and outlay payments for renewable diesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B))	12/31/22
4. Railroad track maintenance credit (expiration of 50-percent rate) (sec. 45G(a)) ¹⁰	12/31/22

⁹ Amounts paid or incurred after December 31, 2022, are subject to a 50-percent disallowance.

¹⁰ In the case of any taxable year beginning after December 31, 2022, the rate is 40 percent.

Provision (Code section)	Expiration Date
5. Temporary delay of designation of multiemployer plans as in endangered, critical, or critical and declining status (sec. 9701 of Public Law 117-2) ¹¹	12/31/22

¹¹ The provision applies to the first plan year beginning during the period beginning March 1, 2020, and ending February 28, 2021, or the next succeeding plan year (as elected by the plan sponsor).

C. Provisions Expiring in 2023

Provision (Code section)	Expiration Date
1. Credit for residential energy efficient property (sec. 25D(h))	12/31/23
2. Beginning-of-construction date for increased credit for business solar energy property and credit for fiber optic solar lighting system property, geothermal heat pump property, qualified fuel cell and stationary microturbine power plant property, combined heat and power property, small wind property, and waste energy recovery property (sec. 48(a)(2)(A)(i)(II), (a)(3)(A)(ii), (a)(3)(A)(vii), (a)(3)(A)(viii), (c)(1)(D), (c)(2)(D), (c)(3)(A)(iv), and (c)(4)(C))	12/31/23
3. Five-year recovery period for certain energy property (secs. 168(e)(3)(B)(vi)(I) and 48(a)(3)(A))	12/31/23
4. Airport and Airway Trust Fund excise taxes:	
a. All tax rates (except for the permanent 4.3-cents-per-gallon rate) on noncommercial aviation kerosene and noncommercial aviation gasoline (secs. 4081(d)(2)(B) and 4083(b))	9/30/23
b. Domestic and international air passenger ticket taxes and ticket tax exemption for aircraft in fractional ownership aircraft programs (sec. 4261(k) and (j))	9/30/23
c. Air cargo tax (sec. 4271(d))	9/30/23
d. Surtax on fuel used in aircraft in a fractional ownership program (sec. 4043(d))	9/30/23

D. Provisions Expiring in 2025

Provision (Code section)	Expiration Date
1. Modification of individual income tax rates (sec. 1(j))	12/31/25
2. Child tax credit: Increased credit amount, increased refundable amount, reduced earned income threshold, and modification of identification requirements (sec. 24(h))	12/31/25
3. New markets tax credit (sec. 45D(f)(1)) ¹²	12/31/25
4. Beginning-of-construction date for certain qualified carbon oxide sequestration facilities (sec. 45Q(d)(1))	12/31/25
5. Employer credit for paid family and medical leave (sec. 45S(i))	12/31/25
6. Beginning-of-construction date for offshore wind facilities eligible to claim the investment credit in lieu of the renewable electricity production credit (sec. 48(a)(5)) ¹³	12/31/25
7. Work opportunity credit (sec. 51(c)(4))	12/31/25
8. Increase in exemption amount and phaseout threshold of individual AMT (sec. 55)	12/31/25

¹² Subject to a carryover. No amount may be carried to any calendar year after 2030. Sec. 45D(f)(3).

¹³ December 31, 2021, in the case of other wind facilities.

Provision (Code section)	Expiration Date
9. Rate on modified taxable income and treatment of credits in the calculation of base erosion minimum tax amount (sec. 59A(b)(2))	12/31/25
10. Increase in standard deduction of individuals (sec. 63(c)(7))	12/31/25
11. Suspension of miscellaneous itemized deduction (sec. 67(g))	12/31/25
12. Suspension of limitation on itemized deductions (sec. 68(f))	12/31/25
13. Exclusion from gross income of discharge of indebtedness on principal residence (sec. 108(a)(1)(E))	12/31/25
14. Special rule for certain discharges of student loans (sec. 108(f)(5))	12/31/25
15. Exclusion for certain employer payments of student loans (sec. 127(c)(1)(B))	12/31/25
16. Suspension of exclusion for reimbursement of bicycle commuting (sec. 132(f)(8))	12/31/25
17. Suspension of exclusion for moving expense reimbursement (sec. 132(g)(2))	12/31/25
18. Suspension of deduction for personal exemptions (sec. 151(d)(5))	12/31/25

Provision (Code section)	Expiration Date
19. Limitation on deduction for qualified residence interest, suspension of deduction for home equity interest (sec. 163(h)(3)(F))	12/31/25
20. Limitation on deduction for State, local, etc., taxes (sec. 164(b)(6))	12/31/25
21. Personal casualty losses limited to Federally declared disaster areas (sec. 165(h)(5))	12/31/25
22. Modification of rules relating to computation of wagering losses (sec. 165(d))	12/31/25
23. Seven-year recovery period for motorsports entertainment complexes (sec. 168(e)(3)(C)(ii) and (i)(15)(D))	12/31/25
24. Increase in percentage limitation on cash contributions to public charities (sec. 170(b)(1)(G))	12/31/25
25. Special expensing rules for certain film, television, and live theatrical productions (sec. 181(g)) ¹⁴	12/31/25
26. Qualified business income deduction (sec. 199A(i))	12/31/25

¹⁴ Qualified film, television, and live theatrical productions (as defined in section 181(d) and (e)) are eligible for the additional first-year depreciation allowance under section 168(k) if (1) acquired and placed in service after September 27, 2017, and before January 1, 2027, and (2) a deduction otherwise would have been allowable under section 181 without regard to the dollar limitation or termination of that section. See sec. 168(k)(2)(A)(i)(IV) and (V).

Provision (Code section)	Expiration Date
27. Suspension of deduction for moving expenses (sec. 217(k))	12/31/25
28. Deduction percentages for foreign-derived intangible income and global intangible low-taxed income (sec. 250(a)(3))	12/31/25
29. Deductibility of employer <i>de minimis</i> meals and related eating facility, and meals for the convenience of the employer (sec. 274(o))	12/31/25
30. Transfer of excess pension assets to retiree health and life insurance accounts (sec. 420(b)(4))	12/31/25
31. ABLE accounts (sec. 529A):	
a. Contributions eligible for saver's credit (sec. 25B(d)(1)(D))	12/31/25
b. Rollovers from qualified tuition programs permitted (sec. 529(c)(3)(C)(i)(III))	12/31/25
c. Increase in contributions limit (sec. 529A(b)(2)(B))	12/31/25
32. Look-through treatment of payments between related controlled foreign corporations under the foreign personal holding company rules (sec. 954(c)(6)(C))	12/31/25

Provision (Code section)	Expiration Date
33. Empowerment zone tax incentives: ¹⁵	
a. Designation of an empowerment zone and of additional empowerment zones (sec. 1391(d)(1)(A)(i) and (h)(2))	12/31/25
b. Empowerment zone tax-exempt bonds (secs. 1394 and 1391(d)(1)(A)(i))	12/31/25
c. Empowerment zone employment credit (secs. 1396 and 1391(d)(1)(A)(i))	12/31/25
34. Increase in estate and gift tax exemption (sec. 2010(c)(3)(C))	12/31/25
35. Oil Spill Liability Trust Fund financing rate (sec. 4611(f)(2))	12/31/25
36. Treatment of certain individuals performing services in the Sinai Peninsula of Egypt (sec. 11026 of Public Law 115-97)	12/31/25

¹⁵ The empowerment zone tax incentives may expire before December 31, 2025, if a State or local government provides for an earlier termination date.

E. Provisions Expiring in 2026

Provision (Code section)	Expiration Date
1. Additional first-year depreciation with respect to qualified property (secs. 168(k)(2)(A)(iii) and 460(c)(6)(B)) ¹⁶	12/31/26
2. Election of additional depreciation for certain plants bearing fruits and nuts (sec. 168(k)(5)(A)) ¹⁷	12/31/26
3. Limitation on excess business losses of noncorporate taxpayers (sec. 461(l))	12/31/26
4. Election to invest capital gains in an opportunity zone (sec. 1400Z-2(a)(2)(B))	12/31/26

¹⁶ Subject to a phasedown in 2023-2026. December 31, 2027, for certain longer-lived and transportation property (subject to a phasedown in 2024-2027). Sec. 168(k)(2)(B)(i)(II) and (6)(A) and (B).

¹⁷ Subject to a phasedown in 2023-2026. Sec. 168(k)(6)(C).

F. Provisions Expiring in 2027

Provision (Code section)	Expiration Date
1. Expensing of certain costs of replanting citrus plants lost by reason of casualty (sec. 263A(d)(2)(C)(ii))	12/22/27

G. Provisions Expiring in 2028

Provision (Code section)	Expiration Date
1. Highway Trust Fund excise taxes: ¹⁸	
a. All tax rates (except for the permanent 4.3-cents-per-gallon rate) on highway gasoline, diesel fuel, kerosene, and alternative fuels (secs. 4041(a) and 4081(d)(1))	9/30/28
b. Reduced tax rate on partially exempt methanol or ethanol fuel (sec. 4041(m)) ¹⁹	9/30/28
c. Tax on retail sale of heavy highway vehicles (sec. 4051(c))	9/30/28
d. Tax on heavy truck tires (sec. 4071(d))	9/30/28
2. Leaking Underground Storage Tank Trust Fund financing rate (secs. 4041(d)(4), 4042(b)(4), and 4081(d)(3))	9/30/28

¹⁸ The Highway Trust Fund excise tax rates relating to the annual use tax on heavy highway vehicles (sec. 4481(f)) expire September 30, 2029.

¹⁹ After September 30, 2028, in the case of fuel none of the alcohol in which consists of ethanol, the rate is 2.15 cents per gallon. In any other case, the rate is 4.3 cents per gallon.

H. Provisions Expiring in 2029

Provision (Code section)	Expiration Date
1. Specified health insurance policy fee (sec. 4375(e))	9/30/29
2. Self-insured health plan fee (sec. 4376(e))	9/30/29
3. Highway Trust Fund excise taxes: ²⁰ Annual use tax on heavy highway vehicles (sec. 4481(f))	9/30/29

²⁰ Other Highway Trust Fund excise tax rates expire September 30, 2028.

I. Provisions Expiring in 2030

Provision (Code section)	Expiration Date
1. Special financial assistance program for financially troubled multiemployer plans (sec. 9704 of Public Law 117-2) ²¹	9/30/30

²¹ To be eligible, plans must meet certain conditions no later than the plan year beginning in 2022.

J. Provisions Expiring in 2031

Provision (Code section)	Expiration Date
1. Superfund excise taxes on certain chemicals and imported substances (secs. 4661(c) and 4671(e))	12/31/31