

**LIST OF EXPIRING FEDERAL TAX PROVISIONS  
2017-2027**

Prepared by the Staff  
of the  
JOINT COMMITTEE ON TAXATION



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## INTRODUCTION

This document,<sup>1</sup> prepared by the staff of the Joint Committee on Taxation, provides a listing of Federal tax provisions (other than those providing time-limited transition relief after the modification of an underlying rule) that expired or are currently scheduled to expire in 2017–2027 (with references to the applicable section of the Internal Revenue Code of 1986 or other applicable law).

For purposes of compiling this list, the staff of the Joint Committee on Taxation considers a provision to be expiring if, at a statutorily specified date, the provision expires completely or reverts to the law in effect before the present-law version of the provision. A suspension or deferral of the effective date of a provision is not considered an expiration of the present-law version of the provision.<sup>2</sup> Certain provisions terminate on dates that refer to a taxpayer's taxable year and not a calendar year. For these provisions, the expiration dates listed in this document apply with respect to calendar-year taxpayers. The expiration dates of such provisions may differ, however, with respect to fiscal-year taxpayers or taxpayers with short taxable years. Years in which there are no expiring provisions are not listed in this document.

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<sup>1</sup> This document may be cited as follows: Joint Committee on Taxation, *List of Expiring Federal Tax Provisions 2017-2027* (JCX-2-19), January 18, 2019. This document can be found on the Joint Committee on Taxation website at [www.jct.gov](http://www.jct.gov).

<sup>2</sup> For example, taxpayers may currently elect under section 174 to deduct research or experimental expenditures that are paid or incurred during the taxable year in connection with a trade or business. With respect to amounts paid or incurred in taxable years beginning after December 31, 2021, however, section 174 is amended such that such expenditures, including expenditures for software development, are required to be capitalized and amortized ratably over a five-year period (a 15-year period in the case of foreign research). Because the effective date of the amortization requirement is deferred, this pamphlet does not record the loss of the current-year deduction for qualifying expenditures as an expiring tax provision.

**A. Provisions Expired in 2017**

<b>Provision (Code section)</b>	<b>Expiration Date</b>
1. Credit for certain nonbusiness energy property (sec. 25C(g))	12/31/17
2. Credit for qualified fuel cell motor vehicles (sec. 30B(k)(1))	12/31/17
3. Credit for alternative fuel vehicle refueling property (sec. 30C(g))	12/31/17
4. Credit for two-wheeled plug-in electric vehicles (sec. 30D(g)(3)(E)(ii))	12/31/17
5. Second generation biofuel producer credit (sec. 40(b)(6)(J))	12/31/17
6. 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))	12/31/17
b. Income tax credits for renewable diesel fuel and renewable diesel used to produce a qualified mixture (sec. 40A(g))	12/31/17
c. Excise tax credits and outlay payments for biodiesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B))	12/31/17
d. Excise tax credits and outlay payments for renewable diesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(C))	12/31/17

<b>Provision (Code section)</b>	<b>Expiration Date</b>
7. Beginning-of-construction date for non-wind renewable power facilities eligible to claim the electricity production credit or investment credit in lieu of the production credit (secs. 45(d) and 48(a)(5)) <sup>3</sup>	12/31/17
8. Credit for production of Indian coal (sec. 45(e)(10)(A))	12/31/17
9. Indian employment credit (sec. 45A(f))	12/31/17
10. Railroad track maintenance credit (sec. 45G(f))	12/31/17
11. Credit for construction of new energy efficient homes (sec. 45L(g))	12/31/17
12. Mine rescue team training credit (sec. 45N(e))	12/31/17
13. Exclusion from gross income of discharge of indebtedness on principal residence (sec. 108(a)(1)(E))	12/31/17
14. Treatment of premiums for certain qualified mortgage insurance as qualified residence interest (sec. 163(h)(3)(E)(iv))	12/31/17
15. Three-year recovery period for race horses two years old or younger (sec. 168(e)(3)(A))	12/31/17

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<sup>3</sup> December 31, 2019, for wind.

<b>Provision (Code section)</b>	<b>Expiration Date</b>
16. Seven-year recovery period for motorsports entertainment complexes (sec. 168(e)(3)(C)(ii) and (i)(15)(D))	12/31/17
17. Accelerated depreciation for business property on an Indian reservation (sec. 168(j)(9))	12/31/17
18. Special depreciation allowance for second generation biofuel plant property (sec. 168(l)(2)(D))	12/31/17
19. Energy efficient commercial buildings deduction (sec. 179D(h))	12/31/17
20. Election to expense advanced mine safety equipment (sec. 179E(g))	12/31/17
21. Special expensing rules for certain film, television, and live theatrical productions (sec. 181(g)) <sup>4</sup>	12/31/17
22. Deduction for qualified tuition and related expenses (sec. 222(e))	12/31/17
23. Special rule for sales or dispositions by a qualified electric utility to implement Federal Energy Regulatory Commission (“FERC”) or State electric restructuring policy (sec. 451(k)(3))	12/31/17

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<sup>4</sup> 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
24. Empowerment zone tax incentives: <sup>5</sup>	
a. Designation of an empowerment zone and of additional empowerment zones (sec. 1391(d)(1)(A)(i) and (h)(2))	12/31/17
b. Empowerment zone tax-exempt bonds (secs. 1394 and 1391(d)(1)(A)(i))	12/31/17
c. Empowerment zone employment credit (secs. 1396 and 1391(d)(1)(A)(i))	12/31/17
d. Increased expensing under sec. 179 (secs. 1397A and 1391(d)(1)(A)(i))	12/31/17
e. Nonrecognition of gain on rollover of empowerment zone investments (secs. 1397B and 1391(d)(1)(A)(i))	12/31/17
25. 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))	12/31/17
b. Excise tax credits for alternative fuel mixtures (sec. 6426(e)(3))	12/31/17
26. American Samoa economic development credit (sec. 119 of Pub. L. No. 109-432, as amended)	12/31/17

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<sup>5</sup> The empowerment zone tax incentives may have expired earlier than December 31, 2017, if a State or local government provided for an expiration date in the nomination of an empowerment zone, or the appropriate Secretary revoked an empowerment zone's designation. The State or local government may, however, amend the nomination to provide for a new termination date.

## B. Provisions Expired in 2018

Provision (Code section)	Expiration Date
1. Medical expense deduction: adjusted gross income (AGI) floor 7.5 percent (sec. 213(f))	12/31/18
2. Black Lung Disability Trust Fund: increase in amount of excise tax on coal (sec. 4121(e)(2))	12/31/18
3. Oil Spill Liability Trust Fund financing rate (sec. 4611(f)(2))	12/31/18

### C. Provisions Expiring in 2019

Provision (Code section)	Expiration Date
1. Credit for health insurance costs of eligible individuals (sec. 35(b)(1)(B))	12/31/19
2. Beginning-of-construction date for wind renewable power facilities eligible to claim the electricity production credit or investment credit in lieu of the production credit (secs. 45(d) and 48(a)(5)) <sup>6</sup>	12/31/19
3. New markets tax credit (sec. 45D(f)(1)) <sup>7</sup>	12/31/19
4. Employer credit for paid family and medical leave (sec. 45S(i))	12/31/19
5. Work opportunity credit (sec. 51(c)(4))	12/31/19
6. Look-through treatment of payments between related controlled foreign corporations under the foreign personal holding company rules (sec. 954(c)(6)(C))	12/31/19
7. Specified health insurance policy fee (sec. 4375(e))	9/30/19
8. Self-insured health plan fee (sec. 4376(e))	9/30/19
9. Provisions modifying the rates of taxation of beer, wine, and distilled spirits, and certain other rules (secs. 263A(f)(4), 5001, 5041, 5051, 5212, and 5414)	12/31/19

<sup>6</sup> Subject to a phasedown. December 31, 2021, for individual residential solar credit and enhanced business solar investment credit, and December 31, 2017, for other renewable power and alternative energy credits.

<sup>7</sup> Subject to a carryover. No amount may be carried to any calendar year after 2024. Sec. 45D(f)(3).

### D. Provision Expiring in 2020

Provision (Code section)	Expiration Date
1. Placed-in-service date for eligibility for the credit for production from certified advanced nuclear power facilities (sec. 45J(d)(1)(B))	12/31/20

## E. Provisions Expiring in 2021

Provision (Code section)	Expiration Date
1. Credit for residential energy property (sec. 25D(h)) <sup>8</sup>	12/31/21
2. Beginning-of-construction date for increased credit for business solar energy property (sec. 48(a)(2)(A)(i)(II)) <sup>9</sup>	12/31/21
3. Credit for geothermal heat pump property, combined heat and power property, and small wind property (sec. 48(a)(3)(A)(vii), (c)(3)(A)(iv), and (c)(4)(C))	12/31/21
4. Credit for hybrid solar lighting system property (sec. 48(a)(3)(A)(ii))	12/31/21
5. Credit for qualified fuel cell and stationary microturbine power plant property (sec. 48(c)(1)(D) and (2)(D))	12/31/21
6. 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
7. Five-year recovery period for certain energy property (secs. 168(e)(3)(B)(vi)(I) and 48(a)(3)(A))	12/31/21

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<sup>8</sup> Subject to a phasedown.

<sup>9</sup> Subject to a phasedown. December 31, 2019, for wind, and December 31, 2017, for other renewable power and alternative energy credits.

8. 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

## F. Provisions Expiring in 2022

Provision (Code section)	Expiration Date
1. Highway Trust Fund excise taxes: <sup>10</sup>	
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))	9/30/22
b. Reduced tax rate on partially exempt methanol or ethanol fuel (sec. 4041(m))	9/30/22 <sup>11</sup>
c. Tax on retail sale of heavy highway vehicles (sec. 4051(c))	9/30/22
d. Tax on heavy truck tires (sec. 4071(d))	9/30/22
2. Leaking Underground Storage Tank Trust Fund financing rate (secs. 4041(d)(4), 4042(b)(4), and 4081(d)(3))	9/30/22

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<sup>10</sup> The Highway Trust Fund excise tax rates relating to the annual use tax on heavy highway vehicles (sec. 4481(f)) expire September 30, 2023.

<sup>11</sup> After September 30, 2022, 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.

### G. Provisions Expiring in 2023

Provision (Code section)	Expiration Date
1. Beginning-of-construction date for certain qualified carbon dioxide sequestration facilities (sec. 45Q(d)(1))	12/31/2023
2. 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
3. Highway Trust Fund excise taxes: <sup>12</sup> Annual use tax on heavy highway vehicles (sec. 4481(f))	9/30/23

<sup>12</sup> Other Highway Trust Fund excise tax rates expire September 30, 2022.

## H. Provisions Expiring in 2025

Provision (Code section)	Expiration Date
1. Modification of individual income tax rates and special rules for unearned income of children (sec. 1(j))	12/31/25
2. Child tax credit: Increased credit amount, increased refundable amount, reduced earned income threshold, modification of identification requirements (sec. 24(h))	12/31/25
3. Increase in exemption amount and phaseout threshold of individual AMT (sec. 55)	12/31/25
4. 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
5. Increase in standard deduction of individuals (sec. 63(c)(7))	12/31/25
6. Suspension of miscellaneous itemized deduction (sec. 67(g))	12/31/25
7. Suspension of limitation on itemized deductions (sec. 68(f))	12/31/25
8. Tax exemption for student loan discharges on account of death or disability (sec. 108(f)(5))	12/31/25
9. Treatment of certain individuals performing services in the Sinai Peninsula of Egypt (sec. 112)	12/31/25

<b>Provision (Code section)</b>	<b>Expiration Date</b>
10. Suspension of exclusion for reimbursement of bicycle commuting (sec. 132(f)(8))	12/31/25
11. Suspension of exclusion for moving expense reimbursement (sec. 132(g)(2))	12/31/25
12. Suspension of deduction for personal exemptions (sec. 151(d)(5))	12/31/25
13. Limitation on deduction for qualified residence interest, suspension of deduction for home equity interest (sec. 163(h)(3)(F))	12/31/25
14. Limitation on deduction for State, local, etc., taxes (sec. 164(b)(6))	12/31/25
15. Personal casualty losses limited to Federally declared disaster areas (sec. 165(h)(5))	12/31/25
16. Modification of rules relating to computation of wagering losses (sec. 165(d))	12/31/25
17. Increase in percentage limitation on cash contributions to public charities (sec. 170(b)(1)(G))	12/31/25
18. Qualified business income deduction (sec. 199A(i))	12/31/25
19. Suspension of deduction for moving expenses (sec. 217(k))	12/31/25

Provision (Code section)	Expiration Date
20. Deduction percentages for foreign-derived intangible income and global intangible low-taxed income (sec. 250(a)(3))	12/31/25
21. 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
22. Transfer of excess pension assets to retiree health and life insurance accounts (sec. 420(b)(4))	12/31/25
23. Limitation on excess business losses of noncorporate taxpayers (sec. 461(l))	12/31/25
24. ABLÉ 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
25. Increase in estate and gift tax exemption (sec. 2010(c)(3)(C))	12/31/25

## I. 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))	12/31/26 <sup>13</sup>
2. Election of additional depreciation for certain plants bearing fruits and nuts (sec. 168(k)(5)(A))	12/31/26 <sup>14</sup>

<sup>13</sup> 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).

<sup>14</sup> Subject to a phasedown in 2023-2026. Sec. 168(k)(6)(C).

## J. Provision 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