

Tax Provisions Expiring in 2013

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.

1. **Credit for certain nonbusiness energy property.**
2. Alternative fuel vehicle refueling property.
3. **Credit for two- or three-wheeled plug-in electric vehicles.**
4. **Credit for health insurance costs of eligible individuals.**
5. Second generation biofuel producer credit
6. Incentives for biodiesel and renewable diesel.
7. Tax credit for research and experimentation expenses.
8. Determination of low-income housing credit rate for credit allocations with respect to nonfederally subsidized buildings.
9. Beginning-of-construction date for renewable power facilities eligible to claim the electricity production credit or investment credit in lieu of the production credit.
10. Credit for production of Indian coal.
11. Indian employment tax credit.
12. New markets tax credit.
13. Credit for certain expenditures for maintaining railroad tracks.
14. Credit for construction of new energy-efficient homes.
15. Credit for energy-efficient appliances.
16. Mine rescue team training credit.
17. Employer wage credit for activated military reservists.
18. Work opportunity tax credit.
19. Qualified zone academy bonds: allocation of bond limitation.
20. Deduction for certain expenses of elementary and secondary school teachers.

21. Discharge of indebtedness on principal residence excluded from gross income of individuals.
22. Parity of exclusion from income for individuals' employer-provided mass transit and parking benefits.
23. Treatment of military basic housing allowances under low-income housing credit.
24. Premiums for mortgage insurance deductible as interest that is qualified residence interest
25. Deduction for State and local general sales taxes.
26. Three-year depreciation for race horses two years old or younger.
27. 15-year straight-line cost recovery for qualified leasehold improvements, qualified restaurant buildings and improvements, and qualified retail improvements.
28. Seven-year recovery period for motorsports entertainment complexes.
29. Accelerated depreciation for business property on an Indian reservation.
30. Additional first-year depreciation for 50 percent of basis of qualified property.
31. Election to accelerate AMT credits in lieu of additional first-year depreciation.
32. Special depreciation allowance for second generation biofuel plant property.
33. Special rules for contributions of capital gain real property made for conservation purposes.
34. Enhanced charitable deduction for contributions of food inventory.
35. Increase in expensing to \$500,000/\$2,000,000 and expansion of definition of §179 property.
37. Energy-efficient commercial buildings deduction.
39. Special expensing rules for certain film and television productions.
40. Deduction allowable with respect to income attributable to domestic production activities in Puerto Rico.
41. Deduction for qualified tuition and related expenses.
42. Tax-free distributions from individual retirement plans for charitable purposes.
43. Special rule for sales or dispositions to implement FERC restructuring policy.
44. Modification of tax treatment of certain payments to controlling exempt organizations.
45. Treatment of certain dividends of regulated investment companies ("RICs").
46. RIC qualified investment entity treatment under FIRPTA.
47. Exceptions under subpart F for active financing income.

48. Look-through treatment of payments between related controlled foreign corporations.
49. Special rules for qualified small business stock.
50. Basis adjustment to stock of S corporations making charitable contributions of property.
51. Reduction in S corporation recognition period for built-in gains tax.
52. Empowerment zone tax incentives.
53. Incentives for alternative fuel and alternative fuel mixtures (other than liquefied hydrogen).
54. Temporary increase in limit on cover over of rum excise tax revenues.
55. American Samoa economic development credit