

119TH CONGRESS  
1ST SESSION

# H. R. 2652

To amend the Internal Revenue Code of 1986 to provide incentives for relocating manufacturing to the United States, permanent full expensing for qualified property, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 3, 2025

Mr. ROY (for himself and Mr. MOORE of Alabama) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide incentives for relocating manufacturing to the United States, permanent full expensing for qualified property, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Bring Entrepreneurial  
5       Advancements To Consumers Here In North America  
6       Act”.

1 **SEC. 2. TAX INCENTIVES FOR RELOCATING MANUFAC-**  
 2 **TURING TO THE UNITED STATES.**

3 (a) ACCELERATED DEPRECIATION FOR NONRESI-  
 4 DENTIAL REAL PROPERTY.—Section 168 of the Internal  
 5 Revenue Code of 1986 is amended by adding at the end  
 6 the following new subsection:

7 “(n) ACCELERATED DEPRECIATION FOR NONRESI-  
 8 DENTIAL REAL PROPERTY ACQUIRED IN CONNECTION  
 9 WITH THE RELOCATION OF MANUFACTURING TO THE  
 10 UNITED STATES.—

11 “(1) TREATMENT AS 20-YEAR PROPERTY.—For  
 12 purposes of this section, qualified nonresidential real  
 13 property shall be treated as 20-year property.

14 “(2) APPLICATION OF BONUS DEPRECIATION.—  
 15 For application of bonus depreciation to qualified  
 16 nonresidential real property, see subsection (k).

17 “(3) QUALIFIED NONRESIDENTIAL REAL PROP-  
 18 erty.—For purposes of this subsection, the term  
 19 ‘qualified nonresidential real property’ means non-  
 20 residential real property placed in service in the  
 21 United States by a qualified manufacturer if such  
 22 property is acquired by such qualified manufacturer  
 23 in connection with a qualified relocation of manufac-  
 24 turing.

25 “(4) QUALIFIED MANUFACTURER.—For pur-  
 26 poses of this subsection, the term ‘qualified manu-

1       facturer’ means any person engaged in the trade or  
2       business of manufacturing any tangible personal  
3       property.

4           “(5) QUALIFIED RELOCATION OF MANUFAC-  
5       TURING.—For purposes of this subsection—

6           “(A) IN GENERAL.—The term ‘qualified  
7       relocation of manufacturing’ means, with re-  
8       spect to any qualified manufacturer, the reloca-  
9       tion of the manufacturing of any tangible per-  
10      sonal property from a foreign country to the  
11      United States.

12          “(B) RELOCATION OF PROPERTY NOT RE-  
13      QUIRED.—For purposes of subparagraph (A),  
14      manufacturing shall not fail to be treated as re-  
15      located merely because property used in such  
16      manufacturing was not relocated.

17          “(C) RELOCATION OF NOT LESS THAN  
18      EQUIVALENT PRODUCTIVE CAPACITY RE-  
19      QUIRED.—For purposes of subparagraph (A),  
20      manufacturing shall not be treated as relocated  
21      unless the property manufactured in the United  
22      States is substantially identical to the property  
23      previously manufactured in a foreign country  
24      and the increase in the units of production of  
25      such property in the United States by the quali-

1           fied manufacturer is not less than the reduction  
 2           in the units of production of such property in  
 3           such foreign country by such qualified manufac-  
 4           turer.

5           “(6) APPLICATION TO POSSESSIONS OF THE  
 6           UNITED STATES.—For purposes of this subsection,  
 7           the term ‘United States’ includes any possession of  
 8           the United States.”.

9           (b) EXCLUSION OF GAIN ON DISPOSITION OF PROP-  
 10          PERTY IN CONNECTION WITH QUALIFIED RELOCATION OF  
 11          MANUFACTURING.—

12           (1) IN GENERAL.—Part III of subchapter B of  
 13          chapter 1 of such Code is amended by inserting  
 14          after section 139I the following new section:

15          **“SEC. 139J. EXCLUSION OF GAIN ON DISPOSITION OF PROP-**  
 16                               **ERTY IN CONNECTION WITH QUALIFIED RE-**  
 17                               **LOCATION OF MANUFACTURING.**

18           “(a) IN GENERAL.—In the case of a qualified manu-  
 19          facturer, gross income shall not include gain from the sale  
 20          or exchange of qualified relocation disposition property.

21           “(b) QUALIFIED RELOCATION DISPOSITION PROP-  
 22          PERTY.—For purposes of this section, the term ‘qualified  
 23          relocation disposition property’ means any property  
 24          which—

1           “(1) is sold or exchanged by a qualified manu-  
 2           facturer in connection with a qualified relocation of  
 3           manufacturing, and

4           “(2) was used by such qualified manufacturer  
 5           in the trade or business of manufacturing any tan-  
 6           gible personal property in the foreign country from  
 7           which such manufacturing is being relocated.

8           “(c) OTHER TERMS.—Terms used in this section  
 9           which are also used in subsection (n) of section 168 shall  
 10          have the same meaning when used in this section as when  
 11          used in such subsection.”.

12           (2) CLERICAL AMENDMENT.—The table of sec-  
 13          tions for part III of subchapter B of chapter 1 of  
 14          such Code is amended by inserting after the item re-  
 15          lating to section 139I the following new item:

“Sec. 139J. Exclusion of gain on disposition of property in connection with  
 qualified relocation of manufacturing.”.

16           (c) EFFECTIVE DATES.—

17           (1) ACCELERATED DEPRECIATION.—The  
 18          amendment made by subsection (a) shall apply to  
 19          property placed in service after the date of the en-  
 20          actment of this Act.

21           (2) EXCLUSION OF GAIN.—The amendments  
 22          made by subsection (b) shall apply to sales and ex-  
 23          changes after the date of the enactment of this Act.

1 **SEC. 3. PERMANENT FULL EXPENSING FOR QUALIFIED**  
 2 **PROPERTY.**

3 (a) IN GENERAL.—Paragraph (6) of section 168(k)  
 4 of the Internal Revenue Code of 1986 is amended to read  
 5 as follows:

6 “(6) APPLICABLE PERCENTAGE.—For purposes  
 7 of this subsection, the term ‘applicable percentage’  
 8 means, in the case of property placed in service (or,  
 9 in the case of a specified plant described in para-  
 10 graph (5), a plant which is planted or grafted) after  
 11 September 27, 2017, 100 percent.”.

12 (b) CONFORMING AMENDMENTS.—

13 (1) Section 168(k) of the Internal Revenue  
 14 Code of 1986 is amended—

15 (A) in paragraph (2)—

16 (i) in subparagraph (A)—

17 (I) in clause (i)(V), by inserting  
 18 “and” at the end;

19 (II) in clause (ii), by striking  
 20 “clause (ii) of subparagraph (E),  
 21 and” and inserting “clause (i) of sub-  
 22 paragraph (E).”; and

23 (III) by striking clause (iii);

24 (ii) in subparagraph (B)—

25 (I) in clause (i)—

1 (aa) by striking subclauses  
2 (II) and (III); and

3 (bb) by redesignating sub-  
4 clauses (IV) through (VI) as sub-  
5 clauses (II) through (IV), respec-  
6 tively;

7 (II) by striking clause (ii); and

8 (III) by redesignating clauses  
9 (iii) and (iv) as clauses (ii) and (iii),  
10 respectively;

11 (iii) in subparagraph (C)—

12 (I) in clause (i), by striking “and  
13 subclauses (II) and (III) of subpara-  
14 graph (B)(i)”;

15 (II) in clause (ii), by striking  
16 “subparagraph (B)(iii)” and inserting  
17 “subparagraph (B)(ii)”;

18 (iv) in subparagraph (E)—

19 (I) by striking clause (i); and

20 (II) by redesignating clauses (ii)  
21 and (iii) as clauses (i) and (ii), respec-  
22 tively; and

23 (B) in paragraph (5)(A), by striking  
24 “planted before January 1, 2027, or is grafted  
25 before such date to a plant that has already

1           been planted,” and inserting “planted or graft-  
2           ed”.

3           (2) Section 460(c)(6)(B) of such Code is  
4           amended by striking “which” and all that follows  
5           through the period and inserting “which has a recov-  
6           ery period of 7 years or less.”.

7           (c) EFFECTIVE DATE.—The amendments made by  
8           this section shall take effect as if included in section  
9           13201 of Public Law 115–97.

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