



List of Tax Provisions Expiring 2018-2025

2018

Provision (Code Section)	Expiration Date
Black Lung Disability Trust Fund: increase in the amount of excise tax on coal (sec.412(e)(2))	12/31/18

2019

Provision (Code Section)	Expiration Date
Specified health insurance policy fee (sec. 4375 (e))	09/30/19
Self-insured health plan fee (sec. 4376 (e))	09/30/19
Credit for health insurance cost of eligible individuals (sec. 35(b))	12/31/19
New markets tax credit (sec. 45D(f))	12/31/19
Work opportunity tax credit (sec. 51 (c)(4))	12/31/19
Additional first-year depreciation with respect to qualified property (secs. 168(k)(1) and (2) and 460 (c)(6)(B))	12/31/19
Election to accelerate AMT credits in lieu of additional first-year depreciation (sec. 168(k)(4))	12/31/19
Election of additional depreciation for certain plants bearing fruits and nuts (sec. 168(k)(5))	12/31/19
Beginning-of-construction date for wind renewable power facilities eligible to claim the electricity production credit or investment credit in lieu of the production credits (secs. 45(d) and 48(a)(5))	12/31/19
Look-through treatment of payments between related controlled foreign corporations under the foreign personal holding company rules (sec. 954 (c)(6))	12/31/19

2020

Provision (Code Section)	Expiration Date
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

2021

Provision (Code Section)	Expiration Date
Surtax on fuel used in aircraft in a fractional ownership program (sec. 4043)	09/30/21
Credit for individuals for residential solar property (sec. 25D(g))	12/31/21
Beginning-of-construction date for increased credit for businesses solar energy property (sec. 48(a)(2)(A)(i)(II))	12/31/21
Transportation costs of independent refiners (sec. 199(c)(3)(C))	12/31/21

2022

Provision (Code Section)	Expiration Date
Highway Trust Fund Excise Tax Rates: all but 4.3 cents-per-gallon of the taxes on highway gasoline, diesel fuel, kerosene, and alternative fuels (secs. 4041(a) and 4081(d)(1))	09/30/22
Highway Trust Fund Excise Tax Rates: reduced rate of tax on partially exempt methanol or ethanol fuel (sec. 4041(m))	09/31/22
Highway Trust Fund Excise Tax Rates: tax on retail sale of heavy highway vehicles (sec. 4051(c))	09/30/22
Highway Trust Fund Excise Tax Rates: tax on heavy truck tires (sec. 4071(d))	09/30/22
Leaking underground storage tank trust fund financing rates (secs. 4041(d)(4), 4042(b)(4), and 4081(d)(3))	09/30/22

2023

Provision (Code Section)	Expiration Date
Highway Trust Fund Excise Tax Rates: annual use tax on heavy highway vehicles (sec. 4481(f))	09/30/23

2025

Provision (Code Section)	Expiration Date
Transfer of excess pension assets to retiree health and life insurance accounts (sec. 420(b)(4))	12/31/25