

119TH CONGRESS
1ST SESSION

S. _____

To amend the Internal Revenue Code of 1986 to classify certain automatic fire sprinkler system retrofits as 15-year property for purposes of depreciation.

IN THE SENATE OF THE UNITED STATES

Mr. BENNET (for himself and Ms. COLLINS) introduced the following bill;
which was read twice and referred to the Committee on

A BILL

To amend the Internal Revenue Code of 1986 to classify certain automatic fire sprinkler system retrofits as 15-year property for purposes of depreciation.

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 “High Rise Fire Sprin-
5 kler Incentive Act of 2025”.

6 **SEC. 2. CLASSIFICATION OF CERTAIN AUTOMATIC FIRE**
7 **SPRINKLER SYSTEM RETROFITS.**

8 (a) TREATMENT AS 15-YEAR PROPERTY.—Section
9 168(e)(3)(E) of the Internal Revenue Code of 1986 is

1 amended by striking “and” at the end of clause (vi), by
2 striking the period at the end of clause (vii) and inserting
3 “, and”, and by adding at the end the following:

4 “(viii) any automatic fire sprinkler
5 system retrofit property.”.

6 (b) APPLICABLE DEPRECIATION METHOD.—Section
7 168(b)(3) of such Code is amended by adding at the end
8 the following new subparagraph:

9 “(H) Any automatic fire sprinkler system
10 retrofit property.”.

11 (c) ALTERNATIVE SYSTEM.—The table contained in
12 section 168(g)(3)(B) of such Code is amended by inserting
13 after the item relating to subparagraph (E)(vii) the fol-
14 lowing:

(E)(viii)	39
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15 (d) DEFINITION OF AUTOMATIC FIRE SPRINKLER
16 SYSTEM RETROFIT PROPERTY.—Section 168(i) of such
17 Code is amended by adding at the end the following new
18 paragraph:

19 “(20) AUTOMATIC FIRE SPRINKLER SYSTEM
20 RETROFIT PROPERTY.—The term ‘automatic fire
21 sprinkler system retrofit property’ means any sprin-
22 kler system which—

1 “(A) meets the standards of National Fire
2 Protection Association 13 (or any successor
3 benchmark),

4 “(B) is installed for use in residential
5 property, and

6 “(C) is installed in a building which—

7 “(i) was placed in service before the
8 date of such installation, and

9 “(ii) has an occupiable floor more
10 than 75 feet above the lowest level of fire
11 department vehicle access.”.

12 (e) EFFECTIVE DATE.—The amendments made by
13 this section shall apply after the date of enactment of this
14 Act.