

105TH CONGRESS  
1ST SESSION

# H. R. 1401

To amend the Internal Revenue Code of 1986 to provide a 5-year extension of the credit for producing electricity from wind.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 21, 1997

Mr. THOMAS (for himself, Mr. MATSUI, Mr. NUSSLE, Mr. EHLERS, Ms. DUNN, Mr. FAZIO of California, Mr. McDERMOTT, and Mr. MINGE) 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 a 5-year extension of the credit for producing electricity from wind.

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. 5-YEAR EXTENSION OF CREDIT FOR PRODUC-**  
4 **ING ELECTRICITY FROM WIND.**

5 (a) IN GENERAL.—Paragraph (3) of section 45(c) of  
6 the Internal Revenue Code of 1986 (defining qualified fa-  
7 cility) is amended to read as follows:

1           “(3) QUALIFIED FACILITY.—The term ‘quali-  
2           fied facility’ means any facility owned by the tax-  
3           payer which is originally placed in service—

4                   “(A) in the case of a facility using wind to  
5           produce electricity, after December 31, 1993,  
6           and before July 1, 2004, and

7                   “(B) in the case of a facility using closed-  
8           loop biomass to produce electricity, after De-  
9           cember 31, 1992, and before July 1, 1999.”

10          (b) EFFECTIVE DATE.—The amendment made by  
11          subsection (a) shall take effect on the date of the enact-  
12          ment of this Act.

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