

105TH CONGRESS  
1ST SESSION

# S. 710

To amend the Internal Revenue Code of 1986 to extend the credit for producing fuel from a nonconventional source to taxpayers using biomass fuel sources in the generation of electricity through the use of a suspension burning process.

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IN THE SENATE OF THE UNITED STATES

MAY 7, 1997

Mr. BREAUX introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the credit for producing fuel from a nonconventional source to taxpayers using biomass fuel sources in the generation of electricity through the use of a suspension burning process.

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. EXTENSION OF CREDIT FOR UTILIZING BIO-**  
4 **MASS FUEL IN A SUSPENSION BURN PROC-**  
5 **ESS.**

6 (a) IN GENERAL.—Section 29(c)(1) of the Internal  
7 Revenue Code of 1986 (relating to definition of qualified

1 fuels) is amended by redesignating subparagraph (C) as  
2 subparagraph (D) and by striking subparagraph (B) and  
3 inserting the following:

4           “(B) gas produced from geopressed  
5           brine, Devonian shale, coal seams, or a tight  
6           formation,

7           “(C) gas or steam produced from biomass,  
8           and”.

9           (b) EFFECTIVE DATE.—The amendment made by  
10 this section shall apply to steam produced after the date  
11 of enactment of this Act.

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