

1 “(A) SOLID SYNTHETIC FUELS PRODUCED
2 FROM COAL.—The term ‘solid synthetic fuels
3 produced from coal’ includes a solid synthetic
4 fuel produced from coal and coal waste sludge.

5 “(B) COAL WASTE SLUDGE.—The term
6 ‘coal waste sludge’ means the tar decanter
7 sludge and related byproducts of the coking
8 process that are treated as hazardous wastes
9 under applicable Federal environmental rules,
10 absent processing with coal into a solid syn-
11 thetic fuel.”.

12 (b) FACILITY DEFINITION.—Subsection (g) of sec-
13 tion 29 of such Code (related to extension for certain fa-
14 cilities) is amended by adding at the end the following new
15 paragraph:

16 “(3) FACILITY.—For purposes of paragraph
17 (1), the term ‘facility’ includes a plant that proc-
18 esses coal and coal waste sludge into a solid syn-
19 thetic fuel for use as a feedstock for the manufac-
20 ture of coke, except to the extent that a credit would
21 otherwise be allowed under this section for the pro-
22 duction of the coke.”.

23 (c) EFFECTIVE DATES.—

1 (1) The amendment made by subsection (a)
2 shall apply as if included in section 231 of the Crude
3 Oil Windfall Profits Tax Act of 1980.

4 (2) The amendment made by subsection (b)
5 shall apply as if included in section 1918 of the En-
6 ergy Policy Act of 1992.

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