

119TH CONGRESS
2D SESSION

S. 4112

To amend the Internal Revenue Code of 1986 to extend the credit period for the production of refined coal, and for other purposes.

IN THE SENATE OF THE UNITED STATES

MARCH 17, 2026

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

A BILL

To amend the Internal Revenue Code of 1986 to extend the credit period for the production of refined coal, and for other purposes.

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 PERIOD FOR REFINED**
4 **COAL PRODUCTION.**

5 (a) IN GENERAL.—Section 45(e)(8)(A) of the Inter-
6 nal Revenue Code of 1986 is amended—

7 (1) in clause (i), by striking “during the 10-
8 year period beginning on the date the facility was
9 originally placed in service” and inserting “before
10 January 1, 2033”, and

1 (2) in clause (ii), by amending subclause (II) to
2 read as follows:

3 “(II) before January 1, 2033,
4 and during such taxable year.”.

5 (b) CONFORMING AMENDMENTS.—

6 (1) Section 45(e)(8)(D) of such Code is amend-
7 ed—

8 (A) in clause (ii)—

9 (i) by striking subclause (II), and

10 (ii) by redesignating subclause (III) as
11 subclause (II),

12 (B) by striking clause (iii), and

13 (C) by redesignating clause (iv) as clause
14 (iii).

15 (2) Section 45(d)(8)(A) of such Code is amend-
16 ed by inserting “which allows such facility to
17 produce steel industry fuel” after “any modification
18 to a facility”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to refined coal produced and sold
21 after December 31, 2025.

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