

105TH CONGRESS  
1ST SESSION

# H. R. 2902

To amend the Internal Revenue Code of 1986 to apply the energy credit to small wind turbines.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 7, 1997

Mr. McDERMOTT (for himself, Mr. BARTLETT of Maryland, Mr. KLUG, Mrs. THURMAN, Mrs. TAUSCHER, Mr. MILLER of California, and Mr. WAXMAN) 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 apply the energy credit to small wind turbines.

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. ENERGY CREDIT FOR SMALL WIND TURBINES.**

4 (a) IN GENERAL.—Subparagraph (A) of section  
5 48(a)(3) of the Internal Revenue Code of 1986 (relating  
6 to energy credit; reforestation credit) is amended by strik-  
7 ing “or” at the end of clause (i), by adding “or” at the  
8 end of clause (ii), and by adding at the end the following  
9 new clause:

1 “(iii) wind energy systems equipment  
2 with a turbine size of not more than 50  
3 kilowatts rated capacity,”

4 (b) INCREASED PERCENTAGE APPLICABLE TO  
5 SMALL WIND TURBINES.—Subparagraph (A) of section  
6 48(a)(2) of such Code (relating to energy percentage) is  
7 amended by inserting “(30 percent in the case of energy  
8 property described in paragraph (3)(A)(iii))” before the  
9 period.

10 (c) NO DOUBLE BENEFIT.—Paragraph (3) of section  
11 48(a) of such Code is amended by adding at the end the  
12 following new sentence: “Such term shall not include  
13 equipment described in subparagraph (A)(iii) which is  
14 taken into account for purposes of section 45 for the tax-  
15 able year.”

16 (d) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to property placed in service after  
18 the date of the enactment of this Act.

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