

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.

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

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 geopressured
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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