106TH CONGRESS
1ST SESSION **H. R. 1457**

To amend the Internal Revenue Code of 1986 to extend the credit for
producing electricity from certain renewable resources.

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 1999

Mr. MINGE (for himself and Mr. GILCHREST) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend
the credit for producing electricity from certain renew-
able resources.

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 PRODUCING ELEC-**

4   **TRICITY FROM CERTAIN RENEWABLE RE-**

5   **SOURCES.**

6   (a) CREDIT FOR PRODUCING ELECTRICITY FROM

7 POULTRY WASTE.—Section 45(c)(1) of the Internal Rev-

8 enue Code of 1986 (defining qualified energy resources)

9 is amended by striking "and" at the end of subparagraph

10 (A), by striking the period at the end of subparagraph

1 (B) and inserting ", and", and by adding at the end the

2 following:

3   "(C) poultry waste."

4   (b) EXTENSION OF PLACED IN SERVICE DATE.—

5 Section 45(c)(3) of such Code (defining qualified facility)

6 is amended by striking "1999" and inserting "2004".

7   (c) CREDIT ALLOWED TO OPERATOR OF FACILITY IN

8 CERTAIN CASES.—Subsection (d) of section 45 of such

9 Code is amended by adding at the end the following new

10 paragraph:

11   "(6) CREDIT ALLOWED TO OPERATOR IN CER-

12   TAIN CASES.—In the case of a facility which pro-

13   duces electricity exclusively from poultry waste and

14   which is owned by a governmental unit, such facility

15   shall be treated for purposes of this section as owned

16   solely by the operator of such facility. Subsection

17   (b)(3) shall not apply to any facility with respect to

18   which an election under the preceding sentence is in

19   effect."

20   (d) EFFECTIVE DATE.—The amendments made by

21 this section shall apply to facilities placed in service after

22 the date of the enactment of this Act.

○