

106TH CONGRESS  
1ST SESSION

# S. 1095

To amend section 29 of the Internal Revenue Code of 1986 to extend the placed in service date for biomass and coal facilities.

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IN THE SENATE OF THE UNITED STATES

MAY 20, 1999

Mr. CONRAD (for himself and Mr. HATCH) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend section 29 of the Internal Revenue Code of 1986 to extend the placed in service date for biomass and coal facilities.

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. SHORT TITLE.**

4       This Act may be cited as the “Biomass and Coal Fa-  
5       cilities Extension Act”.

6       **SEC. 2. EXTENSION OF PLACED IN SERVICE DATE FOR BIO-**  
7       **MASS AND COAL FACILITIES.**

8       (a) IN GENERAL.—Section 29(g)(1)(A) of the Inter-  
9       nal Revenue Code of 1986 (relating to extension for cer-  
10      tain facilities) is amended by striking “July 1, 1998” and

1 inserting “the date which is 8 months after the date of  
2 the enactment of the Biomass and Coal Facilities Exten-  
3 sion Act”.

4 (b) EFFECTIVE DATE.—The amendment made by  
5 this section shall take effect on the date of the enactment  
6 of this Act.

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