

107TH CONGRESS
2D SESSION

H. R. 3728

To amend the Internal Revenue Code of 1986 to extend section 29 to other facilities.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 12, 2002

Mr. REHBERG 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 section 29 to other 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. EXTENSION OF CREDIT FOR PRODUCING FUEL**

4 **FROM A NONCONVENTIONAL SOURCE.**

5 (a) IN GENERAL.—Section 29 of the Internal Rev-
6 enue Code of 1986 is amended by adding at the end the
7 following new subsection:

8 “(h) EXTENSION FOR OTHER FACILITIES.—

9 “(1) IN GENERAL.—In the case of a facility de-
10 scribed in paragraph (2) which was placed in service

1 after June 30, 1998, and before January 1, 2007,
2 this section shall apply to fuel produced at such fa-
3 cility during the 5-year period beginning on the later
4 of—

5 “(A) the date such facility was placed in
6 service, or

7 “(B) the date of the enactment of this sub-
8 section.

9 “(2) COVERED FACILITIES.—A facility is de-
10 scribed in this paragraph if such facility produces a
11 qualified fuel described in subsection (c)(1)(C) using
12 a technology that results in—

13 “(A) a qualified emission reduction, and

14 “(B) a qualified enhanced value.

15 “(3) QUALIFIED EMISSION REDUCTION.—For
16 purposes of this subsection, the term ‘qualified emis-
17 sion reduction’ means a reduction of at least 20 per-
18 cent of the emissions of sulfur dioxide and nitrogen
19 oxide released when burning the qualified fuel (ex-
20 cluding any dilution caused by materials combined
21 or added during the production process), as com-
22 pared to the emissions released when burning the
23 feedstock coal or comparable coal predominantly
24 available in the marketplace as of January 1, 2002.

1 “(4) QUALIFIED ENHANCED VALUE.—For pur-
2 poses of this subsection, the term ‘qualified en-
3 hanced value’ means an increase of at least 50 per-
4 cent in the market value of the qualified fuel (ex-
5 cluding any increase caused by materials combined
6 or added during the production process), as com-
7 pared to the value of the feedstock coal or com-
8 parable coal predominantly available in the market-
9 place as of January 1, 2002.”.

10 (b) EFFECTIVE DATE.—The amendment made by
11 this section shall apply to fuel sold after the date of the
12 enactment of this Act.

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