

109TH CONGRESS
2D SESSION

H. R. 5296

To amend the Internal Revenue Code of 1986 to extend certain energy
tax credits.

IN THE HOUSE OF REPRESENTATIVES

MAY 4, 2006

Mr. DAVIS of Tennessee 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
certain energy tax credits.

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 “Renewable Energy En-
5 hancement Act of 2006”.

6 **SEC. 2. EXTENSION OF ENERGY CREDIT FOR 30 PERCENT**
7 **ENERGY PROPERTY.**

8 (a) IN GENERAL.—Subclause (II) of section
9 48(a)(2)(A)(i) of the Internal Revenue Code of 1986 (re-

1 relating to 30 percent energy credit) is amended by striking
 2 “January 1, 2008” and inserting “January 1, 2016”.

3 (b) ENERGY PROPERTY RELATING TO FIBER-OPTIC
 4 DISTRIBUTED SUNLIGHT.—Clause (ii) of section
 5 48(a)(3)(A) of such Code (relating to fiber-optic distrib-
 6 uted sunlight) is amended by striking “January 1, 2008”
 7 and inserting “January 1, 2016”.

8 (c) QUALIFIED FUEL CELL PROPERTY.—Subpara-
 9 graph (E) of section 48(c)(1) (relating to termination) is
 10 amended by striking “December 31, 2007” and inserting
 11 “December 31, 2015”.

12 (d) QUALIFIED MICROTURBINE PROPERTY.—Sub-
 13 paragraph (E) of section 48(c)(2) (relating to termi-
 14 nation) is amended by striking “December 31, 2007” and
 15 inserting “December 31, 2015”.

16 **SEC. 3. CREDIT FOR RESIDENTIAL ENERGY EFFICIENT**
 17 **PROPERTY.**

18 (a) EXTENSION.—Subsection (g) of section 25D of
 19 the Internal Revenue Code of 1986 (relating to termi-
 20 nation) is amended by striking “December 31, 2007” and
 21 inserting “December 31, 2015”.

22 (b) INCREASE IN CREDIT AMOUNT ALLOWED FOR
 23 PHOTOVOLTAIC AND SOLAR WATER HEATING PROP-
 24 erty.—Subparagraphs (A) and (B) of section 25D(b)(1)
 25 of such Code (relating to maximum credit) are amended

1 by striking “\$2,000” both places it appears and inserting
2 “\$5,000”.

3 **SEC. 4. EXTENSION OF CREDITS RELATING TO GEO-**
4 **THERMAL ENERGY.**

5 (a) NONBUSINESS GEOTHERMAL HEAT PUMPS.—
6 Subsection (g) of section 25C of the Internal Revenue
7 Code of 1986 (relating to termination) is amended by in-
8 serting “(December 31, 2015, in the case of property de-
9 scribed in subsection (d)(2)(C)(ii) (relating to geothermal
10 heat pumps))” before the period at the end.

11 (b) ELECTRICITY PRODUCED FROM GEOTHERMAL
12 ENERGY FACILITY.—Section 45(d)(4) of such Code (de-
13 fining geothermal or solar energy facility) is amended by
14 striking “January 1, 2008” and inserting “January 1,
15 2016”.

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