

110TH CONGRESS  
1ST SESSION

# H. R. 3593

To amend the Internal Revenue Code of 1986 to make permanent law the credit for nonbusiness energy property, the credit for gas produced from biomass and for synthetic fuels produced from coal, and the credit for energy efficient appliances.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 19, 2007

Mr. LAMPSON introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent law the credit for nonbusiness energy property, the credit for gas produced from biomass and for synthetic fuels produced from coal, and the credit for energy efficient appliances.

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 “Smart Energy Tax  
5       Relief Act of 2007”.

1   **SEC. 2. PERMANENT EXTENSION OF THE CREDIT FOR NON-**  
2           **BUSINESS ENERGY PROPERTY, THE CREDIT**  
3           **FOR GAS PRODUCED FROM BIOMASS AND**  
4           **FOR SYNTHETIC FUELS PRODUCED FROM**  
5           **COAL, AND THE CREDIT FOR ENERGY EFFI-**  
6           **CIENT APPLIANCES.**

7       (a) CREDIT FOR NONBUSINESS ENERGY PROPERTY  
8   MADE PERMANENT.—

9           (1) IN GENERAL.—Section 25C of the Internal  
10   Revenue Code of 1986 is amended by striking sub-  
11   section (g).

12           (2) EFFECTIVE DATE.—The amendment made  
13   by this subsection shall apply to property placed in  
14   service after December 31, 2007.

15       (b) CREDIT FOR GAS PRODUCED FROM BIOMASS  
16   AND FOR SYNTHETIC FUELS PRODUCED FROM COAL  
17   MADE PERMANENT.—

18           (1) IN GENERAL.—Subparagraph (B) of section  
19   45K(f)(1) of such Code is amended to read as fol-  
20   lows:

21           “(B) if such facility is originally placed in  
22   service after December 31, 1992, paragraph (2)  
23   of subsection (e) shall not apply.”.

24           (2) EFFECTIVE DATE.—The amendment made  
25   by this subsection shall apply to fuel sold after De-  
26   cember 31, 2007.

1 (c) CREDIT FOR ENERGY EFFICIENT APPLIANCES

## 2 MADE PERMANENT.—

### 3 (1) DISHWASHERS.—

11 (B) Clauses (i) and (ii) of section  
12 45M(b)(2)(B) of such Code are amended to  
13 read as follows:

22 (2) CLOTHES WASHERS.—Subparagraph (B) of  
23 section 45M(b)(1) of such Code is amended by strik-  
24 ing “which—” and all that follows and inserting  
25 “which meets the requirements of the Energy Star

1 program which are in effect for clothes washers for  
2 the calendar year in which manufactured.”.

3 (3) REFRIGERATORS.—

4 (A) Clause (i) of section 45M(b)(1)(C) of  
5 such Code is amended by striking “which—”  
6 and all that follows and inserting “which con-  
7 sumes at least 15 percent but not more than 20  
8 percent less kilowatt hours per year than the  
9 2001 energy conservation standards.”.

10 (B) Clause (ii) of section 45M(b)(1)(C) of  
11 such Code is amended by striking “which—”  
12 and all that follows and inserting “which con-  
13 sumes at least 20 percent but not more than 25  
14 percent less kilowatt hours per year than the  
15 2001 energy conservation standards.”.

16 (C) Clause (iii) of section 45M(b)(1)(C) of  
17 such Code is amended by striking “which—”  
18 and all that follows and inserting “which con-  
19 sumes at least 25 percent less kilowatt hours  
20 per year than the 2001 energy conservation  
21 standards.”.

22 (4) EFFECTIVE DATE.—The amendments made  
23 by this subsection shall apply to appliances manufac-  
24 tured after 2007.

