

111TH CONGRESS
1ST SESSION

H. R. 1134

To amend the Internal Revenue Code of 1986 to allow the credit for nonbusiness energy property for 2008.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 23, 2009

Mr. SENSENBRENNER (for himself, Mr. GERLACH, Mr. EHLERS, and Mr. SOUDER) 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 allow the credit for nonbusiness energy property for 2008.

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. CREDIT FOR NONBUSINESS ENERGY PROP-**
4 **ERTY ALLOWED FOR 2008.**

5 (a) IN GENERAL.—Section 25C of the Internal Rev-
6 enue Code of 1986 (relating to credit for nonbusiness en-
7 ergy property) is amended by redesignating subsection (g)
8 as subsection (h) and by inserting after subsection (f) the
9 following new subsection:

1 “(g) CREDIT FOR 2008 ALLOWED ON 2009 RE-
2 TURN.—For purposes of this section, property placed in
3 service during 2008 shall be treated as placed in service
4 during the taxpayer’s first taxable year ending after De-
5 cember 31, 2008.”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 subsection (a) shall apply to taxable years ending after
8 December 31, 2008.

○