

111TH CONGRESS
1ST SESSION

H. R. 2080

To amend the Internal Revenue Code of 1986 to extend the credit for nonbusiness energy property and to include biomass heating appliances in energy-efficient building property.

IN THE HOUSE OF REPRESENTATIVES

APRIL 23, 2009

Mr. HODES 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 the credit for nonbusiness energy property and to include biomass heating appliances in energy-efficient building property.

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 “American Renewable
5 Biomass Heating Act”.

1 **SEC. 2. EXTENSION AND EXPANSION OF CREDIT FOR NON-**
2 **BUSINESS ENERGY PROPERTY.**

3 (a) **EXTENSION OF CREDIT.**—Paragraph (2) of sec-
4 tion 25C(g) of the Internal Revenue Code of 1986 (relat-
5 ing to termination) is amended by striking “December 31,
6 2010” and inserting “December 31, 2013”.

7 (b) **EXPANSION OF ENERGY-EFFICIENT BUILDING**
8 **PROPERTY TO INCLUDE BOILERS AND FURNACES.**—Sub-
9 paragraph (E) of section 25C(c)(3) of such Code (defining
10 qualified energy efficiency improvements) is amended by
11 striking “a stove” and inserting “biomass heating appli-
12 ance, including a stove, boiler and furnace,”.

13 (c) **INCREASE IN LIMITATION AMOUNT.**—Subsection
14 (b) of section 25C of such Code (relating to limitation)
15 is amended by striking “\$1,500” and inserting “\$6,000”.

16 (d) **EFFECTIVE DATE.**—The amendments made by
17 this section shall apply to property placed in service after
18 December 31, 2009.

○