

111TH CONGRESS
1ST SESSION

H. R. 3660

To amend the Internal Revenue Code of 1986 to promote tax parity between the residential and business fuel cell tax credits.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 29, 2009

Mr. WU (for himself and Mrs. BONO MACK) 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 promote tax parity between the residential and business fuel cell 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 “Fuel Cell Tax Parity
5 Act of 2009”.

6 **SEC. 2. MODIFICATION OF CREDIT FOR RESIDENTIAL EN-**
7 **ERGY EFFICIENT PROPERTY.**

8 (a) MAXIMUM CREDIT CONFORMED TO BUSINESS
9 CREDIT.—

1 (1) IN GENERAL.—Paragraph (1) of section
2 25D(b) of the Internal Revenue Code of 1986 is
3 amended by striking “\$500” and inserting
4 “\$1,500”.

5 (2) CONFORMING AMENDMENT.—Subparagraph
6 (A) of section 25D(e)(4) of such Code is amended
7 by striking “\$1,667” and inserting “\$5,000”.

8 (b) REMOVAL OF PRINCIPAL RESIDENCE REQUIRE-
9 MENT FOR QUALIFIED FUEL CELL PROPERTY EXPENDI-
10 TURES.—Paragraph (3) of section 25D(d) of such Code
11 is amended by striking “used as a principal residence
12 (within the meaning of section 121) by the taxpayer” and
13 inserting “used as a residence by the taxpayer”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years ending after the
16 date of the enactment of this Act.

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