

111TH CONGRESS  
1ST SESSION

# S. 329

To amend the Internal Revenue Code of 1986 to extend the nonbusiness energy property credit for property placed in service during 2008.

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IN THE SENATE OF THE UNITED STATES

JANUARY 26, 2009

Mr. LEAHY introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the nonbusiness energy property credit for property placed in service during 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. EXTENSION OF NONBUSINESS ENERGY PROP-**  
4                               **ERTY CREDIT FOR PROPERTY PLACED IN**  
5                               **SERVICE DURING 2008.**

6       (a) IN GENERAL.—Subsection (g) of section 25C of  
7       the Internal Revenue Code of 1986 is amended to read  
8       as follows:

1       “(g) TERMINATION.—This section shall not apply  
2 with respect to any property placed in service after Decem-  
3 ber 31, 2009.”.

4       (b) EFFECTIVE DATE.—The amendment made by  
5 this section shall apply to property placed in service after  
6 December 31, 2007.

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