

114TH CONGRESS
1ST SESSION

H. R. 1522

To amend the Internal Revenue Code of 1986 to extend and improve the
Indian coal production tax credit.

IN THE HOUSE OF REPRESENTATIVES

MARCH 19, 2015

Mr. ZINKE (for himself, Mr. KELLY of Pennsylvania, Mrs. KIRKPATRICK, Mr.
RANGEL, Mr. JOHNSON of Ohio, and Mr. GOSAR) introduced the fol-
lowing bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend
and improve the Indian coal production tax credit.

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 AND IMPROVEMENT OF INDIAN**
4 **COAL PRODUCTION TAX CREDIT.**

5 (a) REPEAL OF LIMITATION BASED ON DATE FACIL-
6 ITY IS PLACED IN SERVICE.—Paragraph (10) of section
7 45(d) of the Internal Revenue Code of 1986 is amended
8 to read as follows:

1 “(10) INDIAN COAL PRODUCTION FACILITY.—

2 The term ‘Indian coal production facility’ means a
3 facility that produces Indian coal.”.

4 (b) REPEAL OF LIMITATION ON PERIOD DURING
5 WHICH COAL MUST BE PRODUCED AND SOLD; TREAT-
6 MENT OF SALES TO RELATED PARTIES.—Section
7 45(e)(10)(A) of such Code is amended by striking “per
8 ton of Indian coal—” and all that follows and inserting
9 the following: “per ton of Indian coal—

10 “(i) produced by the taxpayer at an
11 Indian coal production facility, and

12 “(ii) sold (either directly by the tax-
13 payer or after sale or transfer to one or
14 more related persons) to an unrelated per-
15 son.”.

16 (c) REPEAL OF LIMITATION ON TREATMENT AS A
17 SPECIFIED CREDIT.—

18 (1) IN GENERAL.—Section 38(c)(4)(B) of such
19 Code is amended by redesignating clauses (iv)
20 through (ix) as clauses (v) through (x), respectively,
21 and by inserting after clause (iii) the following new
22 clause:

23 “(iv) the credit determined under sec-
24 tion 45 to the extent that such credit is at-

1 tributable to section 45(e)(10) (relating to
2 Indian coal production facilities),”.

3 (2) CONFORMING AMENDMENT.—Section
4 45(e)(10) of such Code is amended by striking sub-
5 paragraph (D).

6 (d) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to coal produced and sold after
8 the date of the enactment of this Act, in taxable years
9 ending after such date.

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