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114TH CONGRESS
1ST SESSION

H. R. 3897

To amend the Internal Revenue Code of 1986 to extend for two years the credit for qualified microturbine property.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 3, 2015

Mr. GRAYSON introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to extend for two years the credit for qualified microturbine property.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. EXTENSION OF CREDIT FOR QUALIFIED MICROTURBINE PROPERTY.

(a) IN GENERAL.—Section 48(c)(2)(D) of the Internal Revenue Code of 1986 is amended by striking "December 31, 2016" and inserting "December 31, 2018".

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to periods after December 31, 2016, in taxable years ending after such date, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of Revenue Reconciliation Act of 1990).

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