

114TH CONGRESS
1ST SESSION

H. R. 3902

To amend the Internal Revenue Code of 1986 to extend for one year the credit for combined heat and power system 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

A BILL

To amend the Internal Revenue Code of 1986 to extend for one year the credit for combined heat and power system 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. EXTENSION OF CREDIT FOR COMBINED HEAT**
4 **AND POWER SYSTEM PROPERTY.**

5 (a) IN GENERAL.—Section 48(c)(3)(A)(iv) of the In-
6 ternal Revenue Code of 1986 is amended by striking “Jan-
7 uary 1, 2017” and inserting “January 1, 2018”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to property placed in service after
3 December 31, 2016.

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