

114TH CONGRESS
1ST SESSION

S. 1246

To amend the Internal Revenue Code of 1986 to revise the definition of municipal solid waste for purposes of the renewable electricity production credit.

IN THE SENATE OF THE UNITED STATES

MAY 7, 2015

Ms. STABENOW (for herself and Mr. BOOZMAN) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to revise the definition of municipal solid waste for purposes of the renewable electricity production 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. SHORT TITLE.**

4 This Act may be cited as the “Protecting America’s
5 Paper for Recycling Act”.

1 **SEC. 2. REVISING DEFINITION OF MUNICIPAL SOLID WASTE**
 2 **UNDER THE RENEWABLE ELECTRICITY PRO-**
 3 **DUCTION CREDIT.**

4 (a) IN GENERAL.—Paragraph (6) of section 45(c) of
 5 the Internal Revenue Code of 1986 is amended by striking
 6 “does not include” and all that follows through the period
 7 and inserting the following: “does not include—

8 “(A) paper which is commonly recycled
 9 and which has been segregated from other solid
 10 waste (as so defined), or

11 “(B) solid waste (as so defined) which is
 12 collected as part of a system which includes ma-
 13 terials recovery and which commingles com-
 14 monly recycled paper with other solid waste
 15 which is not commonly recycled at any point
 16 from the time of collection through materials
 17 recovery.”.

18 (b) EFFECTIVE DATE.—The amendments made by
 19 this section shall apply to taxable years beginning after
 20 the date of the enactment of this Act.

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