

115TH CONGRESS
2D SESSION

H. R. 5159

To amend the Internal Revenue Code of 1986 to extend the refined coal production tax credit and modify the qualifying advanced coal project credit.

IN THE HOUSE OF REPRESENTATIVES

MARCH 5, 2018

Mr. CRAMER (for himself and Mr. MCKINLEY) 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 the refined coal production tax credit and modify the qualifying advanced coal project 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 “Clean Coal Jobs Act
5 of 2018”.

6 **SEC. 2. EXTENSION OF REFINED COAL PRODUCTION TAX**
7 **CREDIT.**

8 (a) EXTENSION OF PERIOD FOR PLACING IN SERV-
9 ICE REFINED COAL PRODUCTION FACILITY.—Section
10 45(d)(8)(B) of the Internal Revenue Code of 1986 is

1 amended by inserting before the period at the end the fol-
 2 lowing: “, or after December 31, 2017, and before Janu-
 3 ary 1, 2021”.

4 (b) EXTENSION OF CREDIT PERIOD FOR CERTAIN
 5 PROPERTY PLACED IN SERVICE BEFORE JANUARY 1,
 6 2012.—Section 45(e)(8) of such Code is amended by add-
 7 ing at the end the following new subparagraph:

8 “(E) EXTENSION OF PERIOD FOR CERTAIN
 9 PROPERTY PLACED IN SERVICE BEFORE JANU-
 10 ARY 1, 2012.—In the case of a refined coal pro-
 11 duction facility which does not produce steel in-
 12 dustry fuel and which is placed in service after
 13 the date of the enactment of the American Jobs
 14 Creation Act of 2004 and before January 1,
 15 2012, subparagraph (A) shall be applied by
 16 substituting ‘20-year period’ for ‘10-year pe-
 17 riod’ each place it appears.”.

18 (c) EFFECTIVE DATE.—

19 (1) SUBSECTION (a).—The amendment made
 20 by subsection (a) shall apply to property placed in
 21 service after December 31, 2017.

22 (2) SUBSECTION (b).—The amendment made
 23 by subsection (b) shall apply to fuel produced and
 24 sold after the date of the enactment of this Act.

1 **SEC. 3. MODIFICATIONS OF QUALIFYING ADVANCED COAL**
2 **PROJECT CREDIT.**

3 (a) SEQUESTRATION REQUIREMENT FOR CERTAIN
4 EQUIPMENT.—Section 48A(e)(1)(G) of the Internal Rev-
5 enue Code of 1986 is amended by inserting after “and
6 60 percent in the case of an application with respect to
7 an electrical generating unit in existence on October 3,
8 2008” after “under subsection (d)(4)”.

9 (b) ADVANCED COAL-BASED GENERATION TECH-
10 NOLOGY REQUIREMENTS.—

11 (1) IN GENERAL.—Section 48A(f)(1) of such
12 Code is amended—

13 (A) by striking “GENERATION TECH-
14 NOLOGY.—” and all that follows through “For
15 the purpose of this section” and inserting the
16 following “GENERATION TECHNOLOGY.—For
17 the purpose of this section”; and

18 (B) by striking “generation technology if—
19 ” and all that follows through “the unit is de-
20 signed” and inserting the following: “generation
21 technology if the unit is designed”.

22 (2) CONFORMING AMENDMENTS.—Section
23 48A(f) is amended—

24 (A) by striking paragraphs (2) and (3);
25 and

1 (B) by striking “in subparagraph (B)” in
2 the second sentence and inserting “in this sub-
3 section”.

4 (c) PERFORMANCE REQUIREMENTS IN CASE OF
5 BEST AVAILABLE CONTROL TECHNOLOGY.—Section
6 48A(f) of such Code, as amended by this Act, is amended
7 by adding at the end the following: “In the case of a unit
8 which has undergone a best available control technology
9 analysis after August 8, 2005, with respect to the removal
10 or emissions of any pollutant specified in the table con-
11 tained in this subsection, the removal or emissions design
12 level with respect to such pollutant shall be the level deter-
13 mined in such analysis.”.

14 (d) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to allocations and reallocations
16 after the date of the enactment of this Act.

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