

105TH CONGRESS
2D SESSION

S. 2453

To amend the Internal Revenue Code of 1986 to extend the credit for producing electricity from certain renewable resources.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 9, 1998

Mr. ROTH 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 extend the credit for producing electricity from certain renewable resources.

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 PRODUCING ELEC-**
4 **TRICITY FROM CERTAIN RENEWABLE RE-**
5 **SOURCES.**

6 (a) CREDIT FOR PRODUCING ELECTRICITY FROM
7 POULTRY WASTE.—Section 45(c)(1) of the Internal Reve-
8 nue Code of 1986 (defining qualified energy resources) is
9 amended by striking “and” at the end of subparagraph
10 (A), by striking the period at the end of subparagraph

1 (B) and inserting “, and”, and by adding at the end the
2 following:

3 “(C) poultry waste.”

4 (b) EXTENSION OF PLACED IN SERVICE DATE.—
5 Section 45(e)(3) of the Internal Revenue Code of 1986
6 (defining qualified facility) is amended by striking “1999”
7 and inserting “2004”.

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to facilities placed in service after
10 the date of the enactment of this Act.

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