

109TH CONGRESS  
1ST SESSION

# H. R. 3164

To amend the Internal Revenue Code of 1986 to make geothermal heat pump systems eligible for the energy credit.

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IN THE HOUSE OF REPRESENTATIVES

JUNE 30, 2005

Mr. GORDON (for himself and Mr. COOPER) 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 make geothermal heat pump systems eligible for the energy 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. GEOTHERMAL HEAT PUMP SYSTEMS TREATED**

4 **AS ENERGY PROPERTY.**

5 (a) IN GENERAL.—Subparagraph (A) of section  
6 48(a)(3) is amended by striking “or” at the end of clause  
7 (i), by inserting “or” at the end of clause (ii), and by add-  
8 ing at the end the following new clause:

9 “(iii) equipment which uses the  
10 ground or ground water as a thermal en-

1                   ergy source to heat a structure or as a  
2                   thermal energy sink to cool a structure,”.

3           (b) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to property placed in service after  
5 the date of the enactment of this Act.

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