

109TH CONGRESS
2D SESSION

S. 3883

To amend the Internal Revenue Code of 1986 to provide an alternate sulfur dioxide removal measurement for advanced coal-based generation technology units under the qualifying advanced coal project credit.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 11, 2006

Mr. COLEMAN 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 provide an alternate sulfur dioxide removal measurement for advanced coal-based generation technology units under 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,*

1 **SECTION 1. ALTERNATE SULFUR DIOXIDE REMOVAL MEAS-**
 2 **UREMENT FOR ADVANCED COAL-BASED GEN-**
 3 **ERATION TECHNOLOGY UNITS UNDER QUALI-**
 4 **FYING ADVANCED COAL PROJECT CREDIT.**

5 (a) IN GENERAL.—Section 48A(f)(1) of the Internal
 6 Revenue Code of 1986 (relating to advanced coal-based
 7 generation technology) is amended—

8 (1) by striking “percent” the first place it ap-
 9 pears in the table contained in subparagraph (B),

10 (2) by striking “99 percent” in such table and
 11 inserting “SO₂ removal design level”, and

12 (3) by adding at the end the following new
 13 flush sentence:

14 “For purposes of the table contained in subpara-
 15 graph (B), the term ‘SO₂ removal design level’
 16 means either 99 percent SO₂ removal or the achieve-
 17 ment of an emission limit of 0.04 pound SO₂ per
 18 million Btu, on a 30-day average.”.

19 (b) EFFECTIVE DATE.—The amendments made by
 20 this section shall take effect as if included in the amend-
 21 ment made by section 1307(b) of the Energy Policy Act
 22 of 2005.

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