

109<sup>TH</sup> CONGRESS  
2<sup>D</sup> 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.

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## 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

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## 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 “SO<sub>2</sub> 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 ‘SO<sub>2</sub> removal design level’  
16 means either 99 percent SO<sub>2</sub> removal or the achieve-  
17 ment of an emission limit of 0.04 pound SO<sub>2</sub> 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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