

111TH CONGRESS
1ST SESSION

H. R. 1249

To amend the Internal Revenue Code of 1986 to provide special rules for charitable contributions of alternative energy property for educational purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 2, 2009

Mr. PATRICK J. MURPHY of Pennsylvania (for himself and Mr. LATHAM) 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 provide special rules for charitable contributions of alternative energy property for educational purposes.

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 “Equipping a 21st Cen-
5 tury Green Workforce Act of 2009”.

1 **SEC. 2. SPECIAL RULES FOR CHARITABLE CONTRIBUTIONS**
2 **OF ALTERNATIVE ENERGY PROPERTY FOR**
3 **EDUCATIONAL PURPOSES.**

4 (a) IN GENERAL.—Subsection (e) of section 170 of
5 the Internal Revenue Code of 1986 is amended by adding
6 at the end the following new paragraph:

7 “(8) SPECIAL RULE FOR CONTRIBUTIONS OF
8 ALTERNATIVE ENERGY PROPERTY USED FOR EDU-
9 CATIONAL PURPOSES.—

10 “(A) LIMIT ON REDUCTION.—In the case
11 of a qualified energy property contribution, the
12 reduction under paragraph (1)(A) shall be no
13 greater than the amount determined under
14 paragraph (3)(B).

15 “(B) QUALIFIED ENERGY PROPERTY CON-
16 TRIBUTIONS.—For purposes of this paragraph,
17 the term ‘qualified energy property contribu-
18 tion’ means a charitable contribution by a cor-
19 poration of qualified energy inventory property,
20 but only if—

21 “(i) the contribution is to—

22 “(I) an educational organization
23 described in subsection (b)(1)(A)(ii),
24 or

25 “(II) an organization described
26 in section 501(c)(3) and exempt from

1 tax under section 501(a) that is orga-
2 nized primarily for purposes of pro-
3 viding education or training,

4 “(ii) the property is constructed or as-
5 sembled by the taxpayer,

6 “(iii) the contribution is made not
7 later than 3 years after the date the con-
8 struction or assembly of the property is
9 substantially completed,

10 “(iv) the original use of the property
11 is by the donee,

12 “(v) substantially all of the use of the
13 property by the donee is for use within the
14 United States for educational or training
15 purposes that are related to the purpose or
16 function of the donee,

17 “(vi) the property is not transferred
18 by the donee in exchange for money, other
19 property, or services,

20 “(vii) the property will fit productively
21 into the donee’s educational or training
22 plan, and

23 “(viii) the taxpayer receives from the
24 donee a written statement representing
25 that its use and disposition of the property

will be in accordance with the provisions of
clauses (v), (vi), and (vii).

“(C) DEFINITIONS AND SPECIAL RULES.—

For purposes of this paragraph—

“(i) QUALIFIED ENERGY INVENTORY
PROPERTY.—The term ‘qualified energy in-
ventory property’ means any tangible per-
sonal property described in paragraph (1)
of section 1221(a) which is—

“(I) property which is used in
generating electricity from qualified
energy resources (as defined in section
45(c)(1)), or

“(II) property which is described
in subparagraph (A) of section
48(a)(3) (determined without regard
to any termination provision or other
time-based restriction contained in
section 48) and which meets the re-
quirements of subparagraph (D) of
section 48(a)(3).

“(ii) CORPORATION.—The term ‘cor-
poration’ has the meaning given such term
by paragraph (4)(D).

1 “(iii) USE OF PROPERTY AS ENERGY
2 SOURCE.—The use of property by the
3 donee as a source of energy for the donee
4 shall not be taken into account for pur-
5 poses of applying subparagraph (B)(v) if
6 the use described in such paragraph is sig-
7 nificant.

8 “(iv) CONSTRUCTION OF PROP-
9 ERTY.—Rules similar to the rules of para-
10 graph (4)(C) shall apply.”.

11 (b) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to contributions made after the
13 date of the enactment of this Act.

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