

111TH CONGRESS  
2D SESSION

# H. R. 5521

To extend credits related to the production of electricity from offshore wind,  
and for other purposes.

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IN THE HOUSE OF REPRESENTATIVES

JUNE 14, 2010

Mr. CASTLE (for himself, Mrs. DAHLKEMPER, and Mr. EHLERS) introduced  
the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To extend credits related to the production of electricity  
from offshore wind, and for other 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. EXTENSION OF CREDITS RELATED TO THE**  
4 **PRODUCTION OF ELECTRICITY FROM OFF-**  
5 **SHORE WIND.**

6 (a) EXTENSION FOR PRODUCTION CREDIT.—

7 (1) IN GENERAL.—Paragraph (1) of section  
8 45(d) of the Internal Revenue Code of 1986 is  
9 amended by inserting “(January 1, 2020, in the

1 case of any offshore facility)” after “and before Jan-  
2 uary 1, 2013”.

3 (2) OFFSHORE FACILITY.—Section 45(e) of  
4 such Code is amended by adding at the end the fol-  
5 lowing new paragraph:

6 “(12) OFFSHORE FACILITY.—The term ‘off-  
7 shore facility’ means any facility located in the in-  
8 land navigable waters of the United States, includ-  
9 ing the Great Lakes, or in the coastal waters of the  
10 United States, including the territorial seas of the  
11 United States, the exclusive economic zone of United  
12 States, and the outer Continental Shelf of the  
13 United States.”.

14 (b) EXTENSION FOR INVESTMENT CREDIT.—Clause  
15 (i) of section 48(a)(5)(C) of the Internal Revenue Code  
16 of 1986 is amended—

17 (1) by striking “is placed in service in” and in-  
18 serting “is—

19 “(I) except as provided in sub-  
20 clause (II), placed in service in”,

21 (2) by striking the period at the end and insert-  
22 ing “, and”, and

23 (3) by adding at the end the following new sub-  
24 clause:

1                   “(II) in the case of an offshore  
2                   facility (as defined in section  
3                   45(e)(12)), such facility is placed in  
4                   service after 2008 and before 2020.”.

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

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