

111TH CONGRESS
2^D SESSION

H. R. 5638

To amend the Internal Revenue Code of 1986 to extend the qualifying advanced energy project credit.

IN THE HOUSE OF REPRESENTATIVES

JUNE 29, 2010

Mr. SESTAK 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 extend the qualifying advanced energy project 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. SHORT TITLE.**

4 This Act may be cited as the “Manufacturing and
5 Energy Enhancement Act”.

6 **SEC. 2. EXTENSION OF THE ADVANCED ENERGY PROJECT**
7 **CREDIT.**

8 (a) IN GENERAL.—Subparagraph (B) of section
9 48C(d)(1) of the Internal Revenue Code of 1986 is amend-

1 ed by striking “\$2,300,000,000” and inserting
2 “\$7,300,000,000”.

3 (b) EXTENSION OF APPLICATION DEADLINE.—Sub-
4 paragraph (A) of section 48(C)(d)(2) of such Code is
5 amended by adding at the end the following new sentence:
6 “The application referred to in the preceding sentence
7 shall be treated as timely made if submitted not later than
8 6 months after the date of the enactment of this sen-
9 tence.”.

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