

113TH CONGRESS  
2D SESSION

# H. R. 4761

To amend the Internal Revenue Code of 1986 to increase the maximum nameplate capacity of a small wind turbine qualifying for an energy credit from 100 kilowatts to 20 megawatts.

---

## IN THE HOUSE OF REPRESENTATIVES

MAY 29, 2014

Mr. BLUMENAUER (for himself and Mr. COLE) 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 increase the maximum nameplate capacity of a small wind turbine qualifying for an energy credit from 100 kilowatts to 20 megawatts.

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 “Rural Wind Energy  
5       Expansion Act of 2014”.

6       **SEC. 2. FINDINGS.**

7       Congress finds the following:

1           (1) Distributed wind power, commonly referred  
2           to as “small and community wind”, is the use of  
3           wind turbines that are typically modest in size at  
4           homes, farms, businesses, and public places to offset  
5           all or a portion of the site’s energy consumption.

6           (2) Distributed wind power can be employed ef-  
7           ficiently at millions of sites, which means it has the  
8           potential to produce very large amounts of electricity  
9           across the Nation and abroad, even in the most re-  
10          mote or dangerous locations.

11          (3) This segment of the renewable energy in-  
12          dustry provides myriad public benefits, including  
13          high levels of domestic manufacturing, energy resil-  
14          ience and independence, and thousands of small  
15          business jobs in dozens of states.

16          (4) The National Renewable Energy Laboratory  
17          and others have demonstrated that distributed wind  
18          power provides a strong economic multiplier effect,  
19          which means greater local revenue for the commu-  
20          nities that install distributed wind turbines.

21          (5) There are barriers to the market penetra-  
22          tion of distributed wind power that have nothing to  
23          do with this proven technology, including incon-  
24          sistent Federal policy and problematic local zoning  
25          ordinances.

1           (6) Harnessing the power of the wind at homes,  
2 farms, schools, businesses, and on certain public  
3 lands supports American small businesses, the econ-  
4 omy, energy security, and the environment.

5           (7) Expanding the investment tax credit for dis-  
6 tributed wind builds on the success of the existing  
7 credit, tracks the development of distributed wind  
8 technology, and is a proven and efficient method of  
9 supporting this development.

10 **SEC. 3. AMENDMENT TO ENERGY CREDIT FOR DISTRIB-**  
11 **UTED WIND TURBINES.**

12           Section 48(c)(4) of the Internal Revenue Code of  
13 1986 (relating to qualified small wind property) is amend-  
14 ed—

15           (1) by striking subparagraph (A) and inserting  
16 the following new subparagraph:

17                   “(A) IN GENERAL.—The term ‘qualified  
18 small wind energy property’ means—

19                           “(i) property which uses a qualifying  
20 small wind turbine to generate electricity,  
21 or

22                           “(ii) property which uses 1 or more  
23 wind turbines with an aggregate nameplate  
24 capacity of more than 100 kilowatts but  
25 not more than 20 megawatts.”, and

1           (2) by redesignating subparagraph (C) as sub-  
2           paragraph (D) and inserting after subparagraph (B)  
3           the following new subparagraph:

4                   “(C) REGULATIONS.—The Secretary shall  
5           prescribe such regulations as may be appro-  
6           priate to prevent improper division of property  
7           to attempt to meet the limitation under sub-  
8           paragraph (A)(ii).”.

○