

115TH CONGRESS  
2D SESSION

# S. 3566

To amend the Internal Revenue Code of 1986 to modify the qualifying advanced coal project credit.

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IN THE SENATE OF THE UNITED STATES

OCTOBER 10, 2018

Ms. HEITKAMP (for herself, Ms. SMITH, and Mr. MANCHIN) 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 modify 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Advancing Carbon  
5 Capture in Energy Generation Act”.

6 **SEC. 2. MODIFICATIONS OF QUALIFYING ADVANCED COAL**  
7 **PROJECT CREDIT.**

8 (a) SEQUESTRATION REQUIREMENT FOR CERTAIN  
9 EQUIPMENT.—Section 48A(e)(1)(G) of the Internal Rev-  
10 enue Code of 1986 is amended by striking “(70 percent

1 in the case of an application for reallocated credits under  
2 subsection (d)(4))” and inserting “(60 percent in the case  
3 of an application with respect to reallocated credits under  
4 subsection (d)(4) for an electrical generating unit in exist-  
5 ence on October 3, 2008, and 70 percent in the case of  
6 any other application for reallocated credits under such  
7 subsection)”.

8 (b) ADVANCED COAL-BASED GENERATION TECH-  
9 NOLOGY REQUIREMENTS.—

10 (1) IN GENERAL.—Section 48A(f) of such Code  
11 is amended—

12 (A) by striking “GENERATION TECH-  
13 NOLOGY.—” and all that follows through “For  
14 the purpose of this section” and inserting the  
15 following “GENERATION TECHNOLOGY.—For  
16 the purpose of this section”, and

17 (B) by striking “generation technology if—  
18 ” and all that follows through “the unit is de-  
19 signed” and inserting the following: “generation  
20 technology if the unit is designed”.

21 (2) CONFORMING AMENDMENTS.—Section  
22 48A(f) of such Code, as amended by paragraph (1),  
23 is amended—

24 (A) by striking paragraphs (2) and (3),  
25 and

1                   (B) by striking “in subparagraph (B)” in  
2                   the second sentence and inserting “in this sub-  
3                   section”.

4           (c) PERFORMANCE REQUIREMENTS IN CASE OF  
5 BEST AVAILABLE CONTROL TECHNOLOGY.—Section  
6 48A(f) of such Code, as amended by subsection (b), is  
7 amended by adding at the end the following: “In the case  
8 of a unit which has undergone a best available control  
9 technology analysis after August 8, 2005, with respect to  
10 the removal or emissions of any pollutant specified in the  
11 table contained in this subsection, the removal or emis-  
12 sions design level with respect to such pollutant shall be  
13 the level determined in such analysis.”.

14           (d) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to allocations and reallocations  
16 after the date of the enactment of this Act.

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