

118TH CONGRESS
1ST SESSION

S. 3027

To amend the Internal Revenue Code of 1986 to extend the energy credit for qualified fuel cell property.

IN THE SENATE OF THE UNITED STATES

OCTOBER 4, 2023

Mr. CARPER (for himself and Mr. GRAHAM) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to extend the energy credit for qualified fuel cell property.

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 ENERGY CREDIT FOR QUALI-**

4 **FIED FUEL CELL PROPERTY.**

5 Section 48(c)(1)(E) of the Internal Revenue Code of
6 1986 is amended by striking “January 1, 2025” and in-
7 serting “January 1, 2033”.

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