

115TH CONGRESS  
1ST SESSION

# H. R. 2394

To amend the Internal Revenue Code of 1986 to include fuel cells using electromechanical processes for purposes of the energy tax credit.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 4, 2017

Mr. STIVERS (for himself, Ms. SPEIER, and Mr. REED) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to include fuel cells using electromechanical processes for purposes of the energy tax 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. INCLUDING FUEL CELLS USING**  
4 **ELECTROMECHANICAL PROCESSES FOR PUR-**  
5 **POSES OF THE ENERGY TAX CREDIT.**

6 (a) IN GENERAL.—Paragraph (1) of section 48(c) of  
7 the Internal Revenue Code of 1986 is amended—

8 (1) in subparagraph (A)(i), by inserting “or  
9 electromechanical” after “electrochemical”, and

10 (2) in subparagraph (C)—

1                   (A) by inserting “, or linear generator as-  
2                   sembly,” after “a fuel cell stack assembly”, and

3                   (B) by inserting “or electromechanical”  
4                   after “electrochemical”.

5           (b) 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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