

117TH CONGRESS
1ST SESSION

H. R. 5175

To amend the Internal Revenue Code of 1986 to extend the production tax credit for electricity produced from solar energy.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 3, 2021

Mr. SUOZZI (for himself, Mr. BLUMENAUER, Mr. KIND, Mr. KILDEE, Mr. BEYER, Mr. EVANS, Mr. PANETTA, Mr. HORSFORD, and Ms. BARRAGÁN) 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 production tax credit for electricity produced from solar energy.

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 “Incentivizing Solar De-
5 ployment Act of 2021”.

6 **SEC. 2. EXTENSION OF CREDIT FOR ELECTRICITY PRO-**
7 **DUCTION FROM SOLAR ENERGY.**

8 (a) IN GENERAL.—Section 45(d)(4)(A) of the Inter-
9 nal Revenue Code of 1986 is amended by striking “is

1 placed in service before January 1, 2006” and inserting
2 “the construction of which begins before January 1,
3 2027”.

4 (b) TECHNICAL AMENDMENT.—Section 45(d)(4) of
5 such Code is amended by striking “and which—” and in-
6 serting “and—”.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to facilities the construction of
9 which begins after December 31, 2021.

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