

114TH CONGRESS
2D SESSION

H. R. 5289

To amend the Internal Revenue Code of 1986 to allow the energy credit for certain high-efficiency linear generator property.

IN THE HOUSE OF REPRESENTATIVES

MAY 19, 2016

Mr. STIVERS (for himself, Ms. SPEIER, Ms. STEFANIK, Ms. ESHOO, Mr. GIBSON, Mr. HONDA, and Mr. REED) 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 allow the energy credit for certain high-efficiency linear generator 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. SHORT TITLE.**

4 This Act may be cited as the “Energy Tax Fairness
5 Act of 2016”.

6 **SEC. 2. ENERGY CREDIT ALLOWED FOR QUALIFIED HIGH-**
7 **EFFICIENCY LINEAR GENERATOR PROPERTY.**

8 (a) IN GENERAL.—Subparagraph (A) of section
9 48(a)(3) of the Internal Revenue Code of 1986 is amended

1 by striking “or” at the end of clause (vi), by adding “or”
 2 at the end of clause (vii), and by adding at the end the
 3 following new clause:

4 “(viii) qualified high-efficiency linear
 5 generator property,”.

6 (b) APPLICATION OF 30-PERCENT CREDIT.—Clause
 7 (i) of section 48(a)(2)(A) of such Code is amended by
 8 striking “and” at the end of subclause (III) and by adding
 9 at the end the following new subclause:

10 “(V) qualified high-efficiency lin-
 11 ear generator property, and”.

12 (c) QUALIFIED HIGH-EFFICIENCY LINEAR GENER-
 13 ATOR PROPERTY.—Subsection (c) of section 48 of such
 14 Code is amended by adding at the end the following new
 15 paragraph:

16 “(5) QUALIFIED HIGH-EFFICIENCY LINEAR
 17 GENERATOR PROPERTY.—

18 “(A) IN GENERAL.—The term ‘qualified
 19 high-efficiency linear generator property’ means
 20 a stationary linear generator power plant which
 21 has—

22 “(i) a nameplate capacity of less than
 23 2,000 kilowatts, and

24 “(ii) an electricity-only generation ef-
 25 ficiency of greater than 30 percent.

1 “(B) LIMITATIONS.—In the case of quali-
2 fied high-efficiency linear generator property
3 placed in service during the taxable year, the
4 credit otherwise determined under subsection
5 (a) for such year with respect to such property
6 shall not exceed an amount equal to \$1,500 for
7 each 0.5 kilowatt of capacity of such property.

8 “(C) STATIONARY LINEAR GENERATOR
9 POWER PLANT.—The term ‘stationary linear
10 generator power plant’ means an integrated
11 system consisting of translators, cylinders, elec-
12 tricity generating equipment, and associated
13 balance of plant components which converts a
14 fuel or waste heat into electricity for stationary
15 applications. Such term shall include all sec-
16 ondary components located between the existing
17 infrastructure for fuel delivery and the existing
18 infrastructure for power distribution, including
19 equipment and controls for meeting relevant
20 power standards, such as voltage, frequency,
21 and power factors.

22 “(6) TERMINATION.—The term ‘qualified high-
23 efficiency linear generator property’ shall not include
24 any stationary linear generator power plant the con-

1 struction of which does not begin before January 1,
2 2022.”.

3 (d) **EFFECTIVE DATE.**—The amendments made by
4 this section shall apply to periods after December 31,
5 2016, under rules similar to the rules of section 48(m)
6 of the Internal Revenue Code of 1986 (as in effect on the
7 day before the date of the enactment of the Revenue Rec-
8 onciliation Act of 1990).

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