

114TH CONGRESS
2D SESSION

H. R. 6386

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

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 18, 2016

Mr. GRAYSON 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 for one year the 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 CREDIT FOR QUALIFIED FUEL**

4 **CELL PROPERTY.**

5 (a) IN GENERAL.—Subsection (c)(1)(D) of section 48
6 of the Internal Revenue Code of 1986 is amended by strik-
7 ing “December 31, 2016” and inserting “December 31,
8 2017”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to periods after December 31,
3 2016.

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