

116TH CONGRESS
1ST SESSION

S. 1405

To amend the Internal Revenue Code of 1986 to extend the credit for production of refined coal.

IN THE SENATE OF THE UNITED STATES

MAY 9, 2019

Mr. DAINES (for himself, Mr. CRAMER, Mrs. CAPITO, and Mr. GARDNER) 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 credit for production of refined coal.

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 REFINED COAL PRODUCTION**

4 **TAX CREDIT.**

5 (a) IN GENERAL.—Section 45(e)(8) of the Internal
6 Revenue Code of 1986 is amended—

7 (1) in subparagraph (A), by striking “10-year
8 period” each place it appears and inserting “12-year
9 period”, and

1 (2) in subparagraph (D)(ii)(II), by striking
2 “10-year period” and inserting “12-year period”.

3 (b) **EFFECTIVE DATE.**—The amendments made by
4 this section shall apply to coal produced and sold after
5 December 31, 2018.

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