

114TH CONGRESS
2D SESSION

S. 3428

To amend the Internal Revenue Code of 1986 to ensure that new wind turbines located near certain military installations are ineligible for the renewable electricity production credit and the energy credit.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 28, 2016

Mr. CORNYN 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 ensure that new wind turbines located near certain military installations are ineligible for the renewable electricity production credit and the energy 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. SHORT TITLE.**

4 This Act may be cited as the “Protection of Military
5 Airfields from Wind Turbine Encroachment Act”.

1 **SEC. 2. NEW WIND TURBINES LOCATED NEAR CERTAIN**
2 **MILITARY INSTALLATIONS.**

3 (a) IN GENERAL.—Paragraph (1) of section 45(d) of
4 the Internal Revenue Code of 1986 is amended by striking
5 “Such term” and all that follows through the period and
6 inserting the following: “Such term shall not include—

7 “(A) any facility with respect to which any
8 qualified small wind energy property expendi-
9 ture (as defined in subsection (d)(4) of section
10 25D) is taken into account in determining the
11 credit under such section, or

12 “(B) any facility which is originally placed
13 in service after the date of the enactment of the
14 Protection of Military Airfields from Wind Tur-
15 bine Encroachment Act and is located within a
16 30-mile radius of—

17 “(i) an airfield or airbase under the
18 jurisdiction of a military department which
19 is in active use, or

20 “(ii) an air traffic control radar site,
21 weather radar site, or aircraft navigation
22 aid which is—

23 “(I) owned or operated by the
24 Department of Defense, and

25 “(II) a permanent land-based
26 structure at a fixed location.”.

1 (b) QUALIFIED SMALL WIND ENERGY PROPERTY.—
2 Paragraph (4) of section 48(c) of the Internal Revenue
3 Code of 1986 is amended—

4 (1) by redesignating subparagraph (C) as sub-
5 paragraph (D), and

6 (2) by inserting after subparagraph (B) the fol-
7 lowing:

8 “(C) EXCEPTION.—The term ‘qualifying
9 small wind energy property’ shall not include
10 any property which is originally placed in serv-
11 ice after the date of the enactment of the Pro-
12 tection of Military Airfields from Wind Turbine
13 Encroachment Act and is located within a 30-
14 mile radius of any property described in clause
15 (i) or (ii) of section 45(d)(1)(B).”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to property placed in service after
18 the date of the enactment of this Act.

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