

111TH CONGRESS
1ST SESSION

S. 993

To amend the Internal Revenue Code of 1986 to allow a credit against income tax for the installation of residential micro-combined heat and power property.

IN THE SENATE OF THE UNITED STATES

MAY 7, 2009

Mr. SCHUMER (for himself and Mrs. GILLIBRAND) 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 allow a credit against income tax for the installation of residential micro-combined heat and power 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. RESIDENTIAL ENERGY EFFICIENT PROPERTY**

4 **CREDIT TO INCLUDE MICRO-COMBINED HEAT**

5 **AND POWER GENERATING EQUIPMENT.**

6 (a) ALLOWANCE OF CREDIT.—Subsection (a) of sec-
7 tion 25D of the Internal Revenue Code of 1986 (relating
8 to allowance of credit) is amended by striking “and” at
9 the end of paragraph (4), by striking the period at the

1 end of paragraph (5) and inserting “, and”, and by adding
2 at the end the following new paragraph:

3 “(6) 30 percent of the qualified micro-combined
4 heat and power property expenditures made by the
5 taxpayer during such year.”.

6 (b) QUALIFIED MICRO-COMBINED HEAT AND POWER
7 PROPERTY EXPENDITURES DEFINED.—Subsection (d) of
8 section 25D of the Internal Revenue Code of 1986 (relat-
9 ing to definitions) is amended by adding at the end the
10 following new paragraph:

11 “(6) QUALIFIED MICRO-COMBINED HEAT AND
12 POWER PROPERTY EXPENDITURE.—The term ‘quali-
13 fied micro-combined heat and power property ex-
14 penditure’ means any expenditure for an integrated,
15 cogenerating building heating and electrical power
16 generation system which—

17 “(A) has a full load design total fuel use
18 efficiency in the production of heat and elec-
19 tricity of not less than 80 percent,

20 “(B) operates with a rated capacity of at
21 least 1 kilowatt, but not more than 30 kilowatts
22 of electricity,

23 “(C) is manufactured, installed, and oper-
24 ated in accordance with applicable government
25 and industry standards,

1 “(D) is capable of being connected to the
2 local electric power distribution system, and

3 “(E) generates electricity for use in con-
4 nection with a dwelling unit located in the
5 United States and used as a residence by the
6 taxpayer.”.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to property placed in service after
9 December 31, 2008.

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