

112TH CONGRESS  
1ST SESSION

# H. R. 3394

To amend the Internal Revenue Code of 1986 to modify the energy credit for microturbine property.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 4, 2011

Ms. LINDA T. SÁNCHEZ of California (for herself, Mr. RANGEL, Mr. BACA, Ms. KAPTUR, Mr. MORAN, Mr. TONKO, Mr. HONDA, and Ms. HIRONO) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to modify the energy credit for microturbine 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 “American Microturbine  
5 Manufacturing and Clean Energy Deployment Act of  
6 2011”.

1 **SEC. 2. MODIFICATION OF ENERGY CREDIT FOR MICRO-**  
2 **TURBINE PROPERTY.**

3 (a) INCREASE IN ENERGY PERCENTAGE.—Clause (i)  
4 of section 48(a)(2)(A) of the Internal Revenue Code of  
5 1986 is amended by striking “and” at the end of sub-  
6 clause (III) and by adding at the end the following new  
7 subclause:

8 “(V) qualified microturbine prop-  
9 erty, and”.

10 (b) MODIFICATION OF DEFINITION OF QUALIFIED  
11 MICROTURBINE PROPERTY DEFINITION.—Subparagraph  
12 (A) of section 48(c)(2) of such Code is amended—

13 (1) by striking “2,000 kilowatts” in clause (i)  
14 and inserting “5,000 kilowatts”, and

15 (2) by striking “and” at the end of clause (i),  
16 by striking the period at the end of clause (ii) and  
17 inserting “, and”, and by adding at the end the fol-  
18 lowing new clause:

19 “(iii) has no single microturbine en-  
20 gine with a nameplate capacity of more  
21 than 500 kilowatts.”.

22 (c) ELIMINATION OF PER KILOWATT LIMITATION.—  
23 Paragraph (2) of section 48(c) of such Code is amended  
24 by striking subparagraph (B), by redesignating subpara-  
25 graph (C) as subparagraph (B), and by inserting after

1 subparagraph (B) (as so redesignated) the following new  
2 subparagraph:

3 “(C) CREDIT MAY NOT EXCEED CREDIT  
4 AMOUNT ALLOCATED.—

5 “(i) IN GENERAL.—The amount of  
6 credit determined under this section for  
7 any taxable year with respect to any quali-  
8 fied microturbine property placed in service  
9 by the taxpayer shall not exceed the credit  
10 dollar amount allocated to the taxpayer  
11 under this subparagraph with respect to  
12 such property.

13 “(ii) AGGREGATE LIMITATION.—The  
14 aggregate credits allowed under this sec-  
15 tion with respect to qualified microturbine  
16 property shall not exceed \$250,000,000.

17 “(iii) ALLOCATION BY SECRETARY.—  
18 The Secretary shall allocate the dollar  
19 amount described in clause (ii) among the  
20 applicants for such credit in such manner  
21 as the Secretary determines appropriate.”.

22 (d) EFFECTIVE DATE.—The amendments made by  
23 this section shall apply to periods after the date of the  
24 enactment of this Act, in taxable years ending after such  
25 date, under rules similar to the rules of section 48(m) of

1 such Code (as in effect on the day before the date of the  
2 enactment of the Revenue Reconciliation Act of 1990).

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