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(Original Signature of Member)

113TH CONGRESS
2D SESSION

H. R.

To amend the Internal Revenue Code of 1986 to extend certain expiring provisions relating to energy, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. BLUMENAUER introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to extend certain expiring provisions relating to energy, and for other purposes.

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, ETC.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “Bridge to a Clean Energy Future Act of 2014”.

6 (b) AMENDMENT OF 1986 CODE.—Except as other-
7 wise expressly provided, whenever in this Act an amend-
8 ment or repeal is expressed in terms of an amendment

1 to, or repeal of, a section or other provision, the reference
2 shall be considered to be made to a section or other provi-
3 sion of the Internal Revenue Code of 1986.

4 (c) TABLE OF CONTENTS.—The table of contents for
5 this Act is as follows:

- Sec. 1. Short title, etc.
- Sec. 2. Extension and modification of credit for nonbusiness energy property.
- Sec. 3. Extension of credit for alternative fuel vehicle refueling property.
- Sec. 4. Extension of credit for 2-wheeled plug-in electric vehicles.
- Sec. 5. Extension of second generation biofuel producer credit.
- Sec. 6. Extension of incentives for biodiesel and renewable diesel.
- Sec. 7. Extension and modification of production credit for Indian coal facilities placed in service before 2009.
- Sec. 8. Extension of credits with respect to facilities producing energy from certain renewable resources.
- Sec. 9. Extension of credit for energy-efficient new homes.
- Sec. 10. Extension of special allowance for second generation biofuel plant property.
- Sec. 11. Extension and modification of energy efficient commercial buildings deduction.
- Sec. 12. Extension of excise tax credits relating to certain fuels.
- Sec. 13. Extension of credit for new qualified fuel cell motor vehicles.
- Sec. 14. Extension of special rule for sales or dispositions to implement FERC or State electric restructuring policy for qualified electric utilities.
- Sec. 15. Extension of the advanced energy project credit.
- Sec. 16. Extension of energy credit for certain property under construction.

6 **SEC. 2. EXTENSION AND MODIFICATION OF CREDIT FOR**
7 **NONBUSINESS ENERGY PROPERTY.**

8 (a) IN GENERAL.—Paragraph (2) of section 25C(g)
9 is amended by striking “December 31, 2013” and insert-
10 ing “December 31, 2015”.

11 (b) UPDATED ENERGY STAR REQUIREMENTS FOR
12 WINDOWS, DOORS, SKYLIGHTS, AND ROOFING.—

13 (1) IN GENERAL.—Paragraph (1) of section
14 25C(e) is amended by striking “which meets” and
15 all that follows through “requirements”).

1 (2) ENERGY EFFICIENT BUILDING ENVELOPE
2 COMPONENT.—Subsection (c) of section 25C is
3 amended by redesignating paragraphs (2) and (3) as
4 paragraphs (3) and (4), respectively, and by insert-
5 ing after paragraph (1) the following new para-
6 graph:

7 “(2) ENERGY EFFICIENT BUILDING ENVELOPE
8 COMPONENT.—The term ‘energy efficient building
9 envelope component’ means a building envelope com-
10 ponent which meets—

11 “(A) applicable Energy Star program re-
12 quirements, in the case of a roof or roof prod-
13 ucts,

14 “(B) version 6.0 Energy Star program re-
15 quirements, in the case of an exterior window,
16 a skylight, or an exterior door, and

17 “(C) the prescriptive criteria for such com-
18 ponent established by the 2009 International
19 Energy Conservation Code, as such Code (in-
20 cluding supplements) is in effect on the date of
21 the enactment of the American Recovery and
22 Reinvestment Tax Act of 2009, in the case of
23 any other component.”.

1 (3) CONFORMING AMENDMENT.—Subparagraph
2 (D) of section 25C(c)(3), as so redesignated, is
3 amended to read as follows:

4 “(D) any roof or roof products which are
5 installed on a dwelling unit and are specifically
6 and primarily designed to reduce the heat gain
7 of such dwelling unit.”.

8 (c) SEPARATE STANDARDS FOR TANKLESS AND
9 STORAGE WATER HEATERS.—

10 (1) IN GENERAL.—Subparagraph (D) of section
11 25C(d)(3) is amended by striking “which has either”
12 and all that follows and inserting “which has ei-
13 ther—

14 “(i) in the case of a storage water
15 heater, an energy factor of at least 0.80 or
16 a thermal efficiency of at least 90 percent,
17 and

18 “(ii) in the case of any other water
19 heater, an energy factor of at least 0.90 or
20 a thermal efficiency of at least 90 percent,
21 and”.

22 (2) STORAGE WATER HEATERS.—Paragraph (3)
23 of section 25C(d) is amended by adding at the end
24 the following flush sentence:

1 “For purposes of subparagraph (D)(i), the term
2 ‘storage water heater’ means a water heater that has
3 a water storage capacity of more than 20 gallons but
4 not more than 55 gallons.”.

5 (d) MODIFICATION OF TESTING STANDARDS FOR
6 BIOMASS STOVES.—Subparagraph (E) of section
7 25C(d)(3) is amended by inserting before the period the
8 following: “, when tested using the higher heating value
9 of the fuel and in accordance with the Canadian Standards
10 Administration B415.1 test protocol”.

11 (e) SEPARATE STANDARD FOR OIL HOT WATER
12 BOILERS.—Paragraph (4) of section 25C(d) is amended
13 by striking “95” and inserting “95 (90 in the case of an
14 oil hot water boiler)”.

15 (f) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to property placed in service after
17 December 31, 2013.

18 **SEC. 3. EXTENSION OF CREDIT FOR ALTERNATIVE FUEL**
19 **VEHICLE REFUELING PROPERTY.**

20 (a) IN GENERAL.—Subsection (g) of section 30C is
21 amended by striking “placed in service” and all that fol-
22 lows and inserting “placed in service after December 31,
23 2015.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to property placed in service after
3 December 31, 2013.

4 **SEC. 4. EXTENSION OF CREDIT FOR 2-WHEELED PLUG-IN**
5 **ELECTRIC VEHICLES.**

6 (a) IN GENERAL.—Subparagraph (E) of section
7 30D(g)(3) is amended by striking “January 1, 2014” and
8 inserting “January 1, 2014 (January 1, 2016, in the case
9 of a vehicle that has 2 wheels).”.

10 (b) EFFECTIVE DATE.—The amendment made by
11 this section shall apply to vehicles acquired after Decem-
12 ber 31, 2013.

13 **SEC. 5. EXTENSION OF SECOND GENERATION BIOFUEL**
14 **PRODUCER CREDIT.**

15 (a) IN GENERAL.—Clause (i) of section 40(b)(6)(J)
16 is amended by striking “January 1, 2014” and inserting
17 “January 1, 2016”.

18 (b) EFFECTIVE DATE.—The amendment made by
19 this subsection shall apply to qualified second generation
20 biofuel production after December 31, 2013.

21 **SEC. 6. EXTENSION OF INCENTIVES FOR BIODIESEL AND**
22 **RENEWABLE DIESEL.**

23 (a) CREDITS FOR BIODIESEL AND RENEWABLE DIE-
24 SEL USED AS FUEL.—Subsection (g) of section 40A is

1 amended by striking “December 31, 2013” and inserting
2 “December 31, 2015”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to fuel sold or used after December
5 31, 2013.

6 **SEC. 7. EXTENSION AND MODIFICATION OF PRODUCTION**
7 **CREDIT FOR INDIAN COAL FACILITIES**
8 **PLACED IN SERVICE BEFORE 2009.**

9 (a) IN GENERAL.—Subparagraph (A) of section
10 45(e)(10) is amended by striking “8-year period” each
11 place it appears and inserting “10-year period”.

12 (b) APPLICATION TO NEW LEASES OR SUBLEASES.—
13 Paragraph (10) of section 45(d) is amended by inserting
14 before the period the following: “, and any new lease or
15 sublease of such a facility”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to coal produced after December
18 31, 2013.

19 **SEC. 8. EXTENSION OF CREDITS WITH RESPECT TO FACILI-**
20 **TIES PRODUCING ENERGY FROM CERTAIN**
21 **RENEWABLE RESOURCES.**

22 (a) IN GENERAL.—The following provisions of sec-
23 tion 45(d) are each amended by striking “January 1,
24 2014” each place it appears and inserting “January 1,
25 2017”:

1 (1) Paragraph (1).

2 (2) Paragraph (2)(A).

3 (3) Paragraph (3)(A).

4 (4) Paragraph (4)(B).

5 (5) Paragraph (6).

6 (6) Paragraph (7).

7 (7) Paragraph (9).

8 (8) Paragraph (11)(B).

9 (b) EXTENSION OF ELECTION TO TREAT QUALIFIED
10 FACILITIES AS ENERGY PROPERTY.—Clause (ii) of sec-
11 tion 48(a)(5)(C) is amended by striking “January 1,
12 2014” and inserting “January 1, 2017”.

13 (c) EFFECTIVE DATES.—The amendments made by
14 this section shall take effect on January 1, 2014.

15 **SEC. 9. EXTENSION OF CREDIT FOR ENERGY-EFFICIENT**
16 **NEW HOMES.**

17 (a) IN GENERAL.—Subsection (g) of section 45L is
18 amended by striking “December 31, 2013” and inserting
19 “December 31, 2015”.

20 (b) EFFECTIVE DATE.—The amendment made by
21 this section shall apply to homes acquired after December
22 31, 2013.

1 **SEC. 10. EXTENSION OF SPECIAL ALLOWANCE FOR SECOND**
2 **GENERATION BIOFUEL PLANT PROPERTY.**

3 (a) IN GENERAL.—Subparagraph (D) of section
4 168(l)(2) is amended by striking “January 1, 2014” and
5 inserting “January 1, 2016”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to property placed in service after
8 December 31, 2013.

9 **SEC. 11. EXTENSION AND MODIFICATION OF ENERGY EFFI-**
10 **CIENT COMMERCIAL BUILDINGS DEDUCTION.**

11 (a) IN GENERAL.—Subsection (h) of section 179D is
12 amended by striking “December 31, 2013” and inserting
13 “December 31, 2015”.

14 (b) ALLOCATIONS TO INDIAN TRIBAL GOVERN-
15 MENTS.—Paragraph (4) of section 179D(d) is amended
16 by striking “or local” and inserting “local, or Indian trib-
17 al”.

18 (c) ALLOCATIONS TO CERTAIN NONPROFIT ORGANI-
19 ZATIONS.—

20 (1) IN GENERAL.—Paragraph (4) of section
21 179D(d), as amended by subsection (b), is amended
22 by inserting “, or by an organization that is de-
23 scribed in section 501(c)(3) and exempt from tax
24 under section 501(a)” after “political subdivision
25 thereof”.

1 (2) CLERICAL AMENDMENT.—The heading of
2 paragraph (4) of section 179D(d) is amended by in-
3 serting “AND PROPERTY HELD BY CERTAIN NON-
4 PROFITS” after “PUBLIC PROPERTY”.

5 (d) UPDATED ASHRAE STANDARDS FOR 2015.—

6 (1) IN GENERAL.—Paragraph (1) of section
7 179D(c) is amended by striking “Standard 90.1–
8 2001” each place it appears and inserting “Stand-
9 ard 90.1–2007”.

10 (2) CONFORMING AMENDMENTS.—

11 (A) Paragraph (2) of section 179D(e) is
12 amended to read as follows:

13 “(2) STANDARD 90.1–2007.—The term ‘Stand-
14 ard 90.1–2007’ means Standard 90.1–2007 of the
15 American Society of Heating, Refrigerating, and Air
16 Conditioning Engineers and the Illuminating Engi-
17 neering Society of North America (as in effect on
18 the day before the date of the adoption of Standard
19 90.1–2010 of such Societies).”.

20 (B) Subsection (f) of section 179D is
21 amended by striking “Standard 90.1–2001”
22 each place it appears in paragraphs (1) and
23 (2)(C)(i) and inserting “Standard 90.1–2007”.

24 (C) Paragraph (1) of section 179D(f) is
25 amended—

1 (i) by striking “Table 9.3.1.1” and in-
2 serting “Table 9.5.1”, and

3 (ii) by striking “Table 9.3.1.2” and
4 inserting “Table 9.6.1”.

5 (3) EFFECTIVE DATE.—The amendments made
6 by this paragraph shall apply to property placed in
7 service after December 31, 2014.

8 (e) EFFECTIVE DATE.—Except as provided in sub-
9 section (d)(3), the amendments made by this section shall
10 apply to property placed in service after December 31,
11 2013.

12 **SEC. 12. EXTENSION OF EXCISE TAX CREDITS RELATING TO**
13 **CERTAIN FUELS.**

14 (a) EXCISE TAX CREDITS AND OUTLAY PAYMENTS
15 FOR BIODIESEL AND RENEWABLE DIESEL FUEL MIX-
16 TURES.—

17 (1) Paragraph (6) of section 6426(c) is amend-
18 ed by striking “December 31, 2013” and inserting
19 “December 31, 2015”.

20 (2) Subparagraph (B) of section 6427(e)(6) is
21 amended by striking “December 31, 2013” and in-
22 serting “December 31, 2015”.

23 (b) EXTENSION OF ALTERNATIVE FUELS EXCISE
24 TAX CREDITS.—

1 (1) IN GENERAL.—Sections 6426(d)(5) and
2 6426(e)(3) are each amended by striking “December
3 31, 2013” and inserting “December 31, 2015”.

4 (2) OUTLAY PAYMENTS FOR ALTERNATIVE
5 FUELS.—Subparagraph (C) of section 6427(e)(6) is
6 amended by striking “December 31, 2013” and in-
7 serting “December 31, 2015”.

8 (c) EXTENSION OF ALTERNATIVE FUELS EXCISE
9 TAX CREDITS RELATING TO LIQUEFIED HYDROGEN.—

10 (1) IN GENERAL.—Sections 6426(d)(5) and
11 6426(e)(3), as amended by subsection (b), are each
12 amended by striking “(September 30, 2014 in the
13 case of any sale or use involving liquefied hydro-
14 gen)”.

15 (2) OUTLAY PAYMENTS FOR ALTERNATIVE
16 FUELS.—Paragraph (6) of section 6427(e) is
17 amended—

18 (A) by striking “except as provided in sub-
19 paragraph (D), any” in subparagraph (C) and
20 inserting “any”,

21 (B) by striking the comma at the end of
22 subparagraph (C) and inserting “, and”, and

23 (C) by striking subparagraph (D) and re-
24 designating subparagraph (E) as subparagraph
25 (D).

1 (d) EFFECTIVE DATES.—

2 (1) IN GENERAL.—Except as provided in para-
3 graph (2), the amendments made by this section
4 shall apply to fuel sold or used after December 31,
5 2013.

6 (2) LIQUEFIED HYDROGEN.—The amendments
7 made by subsection (c) shall apply to fuels sold or
8 used after September 30, 2014.

9 (e) SPECIAL RULE FOR CERTAIN PERIODS DURING
10 2014.—Notwithstanding any other provision of law, in the
11 case of—

12 (1) any biodiesel mixture credit properly deter-
13 mined under section 6426(c) of the Internal Revenue
14 Code of 1986 for periods after December 31, 2013,
15 and before the date of the enactment of this Act,
16 and

17 (2) any alternative fuel credit properly deter-
18 mined under section 6426(d) of such Code for such
19 periods,

20 such credit shall be allowed, and any refund or payment
21 attributable to such credit (including any payment under
22 section 6427(e) of such Code) shall be made, only in such
23 manner as the Secretary of the Treasury (or the Sec-
24 retary's delegate) shall provide. Such Secretary shall issue
25 guidance within 30 days after the date of the enactment

1 of this Act providing for a one-time submission of claims
2 covering periods described in the preceding sentence. Such
3 guidance shall provide for a 180-day period for the sub-
4 mission of such claims (in such manner as prescribed by
5 such Secretary) to begin not later than 30 days after such
6 guidance is issued. Such claims shall be paid by such Sec-
7 retary not later than 60 days after receipt. If such Sec-
8 retary has not paid pursuant to a claim filed under this
9 subsection within 60 days after the date of the filing of
10 such claim, the claim shall be paid with interest from such
11 date determined by using the overpayment rate and meth-
12 od under section 6621 of such Code.

13 **SEC. 13. EXTENSION OF CREDIT FOR NEW QUALIFIED FUEL**
14 **CELL MOTOR VEHICLES.**

15 (a) **IN GENERAL.**—Paragraph (1) of section 30B(k)
16 is amended by striking “December 31, 2014” and insert-
17 ing “December 31, 2015”.

18 (b) **EFFECTIVE DATE.**—The amendment made by
19 this section shall apply to property purchased after De-
20 cember 31, 2014.

1 **SEC. 14. EXTENSION OF SPECIAL RULE FOR SALES OR DIS-**
2 **POSITIONS TO IMPLEMENT FERC OR STATE**
3 **ELECTRIC RESTRUCTURING POLICY FOR**
4 **QUALIFIED ELECTRIC UTILITIES.**

5 (a) IN GENERAL.—Paragraph (3) of section 451(i)
6 is amended by striking “January 1, 2014” and inserting
7 “January 1, 2016”.

8 (b) EFFECTIVE DATE.—The amendment made by
9 this section shall apply to dispositions after December 31,
10 2013.

11 **SEC. 15. EXTENSION OF THE ADVANCED ENERGY PROJECT**
12 **CREDIT.**

13 (a) IN GENERAL.—Subsection (d) of section 48C is
14 amended by adding at the end the following new para-
15 graph:

16 “(6) ADDITIONAL 2013 ALLOCATIONS.—

17 “(A) IN GENERAL.—Not later than 180
18 days after the date of the enactment of this
19 paragraph, the Secretary, in consultation with
20 the Secretary of Energy, shall establish a pro-
21 gram to consider and award certifications for
22 qualified investments eligible for credits under
23 this section to qualifying advanced energy
24 project sponsors with respect to applications re-
25 ceived on or after the date of the enactment of
26 this paragraph.

1 “(B) LIMITATION.—The total amount of
2 credits that may be allocated under the pro-
3 gram described in subparagraph (A) shall not
4 exceed the 2013 allocation amount reduced by
5 so much of the 2013 allocation amount as is
6 taken into account as an increase in the limita-
7 tion described in paragraph (1)(B).

8 “(C) APPLICATION OF CERTAIN RULES.—
9 Rules similar to the rules of paragraphs (2),
10 (3), (4), and (5) shall apply for purposes of the
11 program described in subparagraph (A), except
12 that—

13 “(i) CERTIFICATION.—Applicants
14 shall have 2 years from the date that the
15 Secretary establishes such program to sub-
16 mit applications.

17 “(ii) SELECTION CRITERIA.—In deter-
18 mining which qualifying advanced energy
19 projects to certify under such program, the
20 Secretary, in consultation with the Sec-
21 retary of Energy, shall give the highest
22 priority to projects which manufacture
23 (other than assembly of components) prop-
24 erty described in a subclause of subsection
25 (c)(1)(A)(i) (or components thereof).

1 “(iii) REVIEW AND REDISTRIBU-
2 TION.—The Secretary shall conduct a sep-
3 arate review and redistribution under para-
4 graph (5) with respect to such program
5 not later than 4 years after the date of the
6 enactment of this paragraph.

7 “(D) 2013 ALLOCATION AMOUNT.—For
8 purposes of this subsection, the term ‘2013 allo-
9 cation amount’ means \$5,000,000,000.

10 “(E) DIRECT PAYMENTS.—In lieu of any
11 qualifying advanced energy project credit which
12 would otherwise be determined under this sec-
13 tion with respect to an allocation to a taxpayer
14 under this paragraph, the Secretary shall, upon
15 the election of the taxpayer, make a grant to
16 the taxpayer in the amount of such credit as so
17 determined. Rules similar to the rules of section
18 50 shall apply with respect to any grant made
19 under this subparagraph.”.

20 (b) PORTION OF 2013 ALLOCATION ALLOCATED TO-
21 WARD PENDING APPLICATIONS UNDER ORIGINAL PRO-
22 GRAM.—Subparagraph (B) of section 48C(d)(1) is amend-
23 ed by inserting “(increased by so much of the 2013 alloca-
24 tion amount (not in excess of \$1,500,000,000) as the Sec-
25 retary determines necessary to make allocations to quali-

1 fied investments with respect to which qualifying applica-
2 tions were submitted before the date of the enactment of
3 paragraph (6))” after “\$2,300,000,000”.

4 (c) CONFORMING AMENDMENT.—Paragraph (2) of
5 section 1324(b) of title 31, United States Code, is amend-
6 ed by inserting “48C(d)(6)(E),” after “36B,”.

7 **SEC. 16. EXTENSION OF ENERGY CREDIT FOR CERTAIN**
8 **PROPERTY UNDER CONSTRUCTION.**

9 (a) SOLAR ENERGY PROPERTY.—Paragraphs
10 (2)(A)(i)(II) and (3)(A)(ii) of section 48(a) are each
11 amended by striking “periods ending” and inserting
12 “property the construction of which begins”.

13 (b) QUALIFIED FUEL CELL PROPERTY.—Section
14 48(c)(1)(D) is amended by striking “for any period after
15 December 31, 2016” and inserting “the construction of
16 which does not begin before January 1, 2017”.

17 (c) QUALIFIED MICROTURBINE PROPERTY.—Section
18 48(c)(2)(D) is amended by striking “for any period after
19 December 31, 2016” and inserting “the construction of
20 which does not begin before January 1, 2017”.

21 (d) COMBINED HEAT AND POWER SYSTEM PROP-
22 erty.—Section 48(c)(3)(A)(iv) is amended by striking
23 “which is placed in service” and inserting “construction
24 of which begins”.

1 (e) QUALIFIED SMALL WIND ENERGY PROPERTY.—
2 Section 48(c)(4)(C) is amended by striking “for any pe-
3 riod after December 31, 2016” and inserting “the con-
4 struction of which does not begin before January 1,
5 2017”.

6 (f) THERMAL ENERGY PROPERTY.—Section
7 48(a)(3)(A)(vii) is amended by striking “periods ending”
8 and inserting “property the construction of which begins”.

9 (g) EFFECTIVE DATE.—The amendments made by
10 this section shall take effect on the date of the enactment
11 of this Act.