

111TH CONGRESS
1ST SESSION

H. R. 2328

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 HOUSE OF REPRESENTATIVES

MAY 7, 2009

Mr. HIGGINS (for himself, Mr. REICHERT, Mr. ARCURI, and Mr. McHUGH) introduced the following bill; which was referred to the Committee on Ways and Means

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) IN GENERAL.—

7 (1) ALLOWANCE OF CREDIT.—Subsection (a) of
8 section 25D of the Internal Revenue Code of 1986
9 (relating to allowance of credit) is amended by strik-

1 ing “and” at the end of paragraph (4), by striking
2 the period at the end of paragraph (5) and inserting
3 “, and”, and by adding at the end the following new
4 paragraph:

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

8 (2) QUALIFIED MICRO-COMBINED HEAT AND
9 POWER PROPERTY EXPENDITURES DEFINED.—Sub-
10 section (d) of section 25D of such Code (relating to
11 definitions) is amended by adding at the end the fol-
12 lowing new paragraph:

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

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

22 “(B) operates with a rated capacity of at
23 least 1 kilowatt, but not more than 30 kilo-
24 watts, of electricity,

1 “(C) is manufactured, installed, and oper-
2 ated in accordance with applicable government
3 and industry standards,

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

6 “(E) generates electricity for use in con-
7 nection with a dwelling unit located in the
8 United States used as a residence by the tax-
9 payer.”.

10 (b) **EFFECTIVE DATE.**—The amendments made by
11 this section shall apply to property placed in service after
12 December 31, 2008.

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