

111<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 2884

To amend the Internal Revenue Code of 1986 to clarify that electricity produced in certain possessions of the United States and other areas is eligible for the credit for electricity produced from certain renewable resources.

---

## IN THE HOUSE OF REPRESENTATIVES

JUNE 16, 2009

Mr. FALDOMAEGA (for himself, Ms. BORDALLO, Mrs. CHRISTENSEN, Mr. PIERLUISI, and Mr. SABLON) 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 clarify that electricity produced in certain possessions of the United States and other areas is eligible for the credit for electricity produced from certain renewable resources.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. ELECTRICITY PRODUCED IN CERTAIN POSSES-**  
2 **SIONS OF THE UNITED STATES AND OTHER**  
3 **AREAS ELIGIBLE FOR RENEWABLE ELEC-**  
4 **TRICITY PRODUCTION CREDIT.**

5 (a) IN GENERAL.—Paragraph (1) of section 45(e) of  
6 the Internal Revenue Code of 1986 is amended by striking  
7 “or” at the end of subparagraph (A), by striking the pe-  
8 riod at the end of subparagraph (B) and inserting a  
9 comma, and by adding at the end the following new sub-  
10 paragraphs:

11 “(C) Guam, American Samoa, Common-  
12 wealth of the Northern Marianas Islands,  
13 United States Virgin Islands, or Puerto Rico,  
14 including all territorial waters, seabed and sub-  
15 soil of submarine areas thereof,

16 “(D) Republic of the Marshall Islands,  
17 Federated States of Micronesia, or Republic of  
18 Palau, including all territorial waters, seabed  
19 and subsoil of submarine areas thereof, or

20 “(E) any United States Government instal-  
21 lation worldwide, including military bases, em-  
22 bassies and other facilities, whether owned or  
23 leased by the United States Government, in-  
24 cluding all areas set forth in section 638 (all  
25 territorial waters, seabed and subsoil of sub-  
26 marine areas adjacent to such installations).”.

1       (b) **EFFECTIVE DATE.**—The amendments made by  
2 this section shall apply to property placed in service after  
3 the date of the enactment of this Act.

○