

114TH CONGRESS  
1ST SESSION

# H. R. 3895

To amend the Internal Revenue Code of 1986 to extend for two years the credit for combined heat and power system property.

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IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 3, 2015

Mr. GRAYSON 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 extend for two years the credit for combined heat and power system 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. EXTENSION OF CREDIT FOR COMBINED HEAT**  
4 **AND POWER SYSTEM PROPERTY.**

5 (a) IN GENERAL.—Section 48(c)(3)(A)(iv) of the In-  
6 ternal Revenue Code of 1986 is amended by striking “Jan-  
7 uary 1, 2017” and inserting “January 1, 2019”.

1           (b) **EFFECTIVE DATE.**—The amendments made by  
2 this section shall apply to property placed in service after  
3 December 31, 2016.

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