

114TH CONGRESS  
1ST SESSION

# H. R. 3898

To amend the Internal Revenue Code of 1986 to extend for two years  
the credit for qualified small wind energy 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 qualified small wind energy  
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 QUALIFIED SMALL**  
4 **WIND ENERGY PROPERTY.**

5 (a) IN GENERAL.—Section 48(c)(4)(C) of the Inter-  
6 nal Revenue Code of 1986 is amended by striking “De-  
7 cember 31, 2016” and inserting “December 31, 2018”.

8 (b) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to periods after December 31,  
10 2016, in taxable years ending after such date, under rules

1 similar to the rules of section 48(m) of the Internal Rev-  
2 enue Code of 1986 (as in effect on the day before the date  
3 of the enactment of Revenue Reconciliation Act of 1990).

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