

114TH CONGRESS
1ST SESSION

H. R. 3900

To amend the Internal Revenue Code of 1986 to extend for two years
the credit for solar energy property.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 3, 2015

Mr. GRAYSON 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 extend
for two years the credit for solar 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 SOLAR ENERGY**

4 **PROPERTY.**

5 (a) IN GENERAL.—Paragraphs (2)(A)(i)(II) and
6 (3)(A)(ii) of section 48(a) of the Internal Revenue Code
7 of 1986 are each amended by striking “January 1, 2017”
8 and inserting “January 1, 2019”.

9 (b) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to periods after December 31,

1 2016, in taxable years ending after such date, under rules
2 similar to the rules of section 48(m) of the Internal Rev-
3 enue Code of 1986 (as in effect on the day before the date
4 of the enactment of Revenue Reconciliation Act of 1990).

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