

114TH CONGRESS
1ST SESSION

H. R. 3905

To amend the Internal Revenue Code of 1986 to extend for one year the credit for qualified small wind 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 one year 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, 2017”.

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).

○