

118TH CONGRESS  
1ST SESSION

# H. R. 4151

To amend the Internal Revenue Code of 1986 to require certain contract terms in contracts relating to wind turbines on land not owned by the taxpayer as a requirement in order to claim the credit relating to electricity produced from certain renewable resources.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 15, 2023

Mr. BUCK (for himself, Ms. HAGEMAN, and Mr. LAMBORN) 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 require certain contract terms in contracts relating to wind turbines on land not owned by the taxpayer as a requirement in order to claim the credit relating to 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,*

3 **SECTION 1. REQUIRED CONTRACT TERMS RELATING TO**  
4 **WIND FACILITIES.**

5 (a) IN GENERAL.—Section 45(d)(1) of the Internal  
6 Revenue Code of 1986 is amended by striking “facility

1 with respect to which” and inserting the following: facil-  
2 ity—

3 “(A) with respect to which any qualified small  
4 wind energy property expenditure (as defined in sub-  
5 section (d)(4) of section 25D) is taken into account  
6 in determining the credit under such section, or

7 “(B) which is located on real property that is  
8 not majority owned by the taxpayer unless the tax-  
9 payer has a contractual agreement with the land-  
10 owner that requires the taxpayer to remove the facil-  
11 ity and any associated equipment after the end of  
12 the useful life of such facility.”.

13 (b) EFFECTIVE DATE.—The amendment made by  
14 this section shall apply to facilities placed in service after  
15 the date of the enactment of this section.

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