

118TH CONGRESS  
1ST SESSION

# S. 54

To amend the Internal Revenue Code of 1986 to increase the limitation on the credit for biomass stoves and boilers.

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## IN THE SENATE OF THE UNITED STATES

JANUARY 24 (legislative day, JANUARY 3), 2023

Mr. KING (for himself, Ms. COLLINS, Mrs. SHAHEEN, Ms. HASSAN, and Ms. MURKOWSKI) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to increase the limitation on the credit for biomass stoves and boilers.

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. INCREASED LIMITATION FOR BIOMASS STOVES**

4 **AND BOILERS UNDER ENERGY EFFICIENT**

5 **HOME IMPROVEMENT CREDIT.**

6 (a) IN GENERAL.—Section 25C(b)(5) of the Internal  
7 Revenue Code of 1986 is amended—

8 (1) by striking “shall not, in the aggregate, ex-  
9 ceed” and all that follows and inserting the fol-  
10 lowing: “shall not exceed—

1           “(A) with respect to amounts paid or in-  
2           curred, in the aggregate, for property described  
3           in clauses (i) and (ii) of subsection (d)(2)(A),  
4           \$2,000, and

5           “(B) with respect to amounts paid or in-  
6           curred, in the aggregate, for property described  
7           in subsection (d)(2)(B), \$8,000.”.

8           (b) EFFECTIVE DATE.—The amendment made by  
9           this section shall apply to property placed in service after  
10          December 31, 2022.

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