

115TH CONGRESS
1ST SESSION

H. R. 2394

To amend the Internal Revenue Code of 1986 to include fuel cells using electromechanical processes for purposes of the energy tax credit.

IN THE HOUSE OF REPRESENTATIVES

MAY 4, 2017

Mr. STIVERS (for himself, Ms. SPEIER, and Mr. REED) 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 include fuel cells using electromechanical processes for purposes of the energy tax credit.

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. INCLUDING FUEL CELLS USING**
4 **ELECTROMECHANICAL PROCESSES FOR PUR-**
5 **POSES OF THE ENERGY TAX CREDIT.**

6 (a) IN GENERAL.—Paragraph (1) of section 48(c) of
7 the Internal Revenue Code of 1986 is amended—

8 (1) in subparagraph (A)(i), by inserting “or
9 electromechanical” after “electrochemical”, and

10 (2) in subparagraph (C)—

1 (A) by inserting “, or linear generator as-
2 sembly,” after “a fuel cell stack assembly”, and

3 (B) by inserting “or electromechanical”
4 after “electrochemical”.

5 (b) **EFFECTIVE DATE.**—The amendments made by
6 this section shall apply to property placed in service after
7 the date of the enactment of this Act.

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