

AMENDMENT TO RULES COMMITTEE PRINT 114-

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OFFERED BY MR. TONKO OF NEW YORK

Page 2003, after line 25, insert the following:

1 (b) QUALIFIED FUEL CELL PROPERTY.—Section
2 48(c)(1)(D) of the Internal Revenue Code of 1986 is
3 amended by striking “for any period after December 31,
4 2016” and inserting “the construction of which does not
5 begin before January 1, 2020”.

6 (c) QUALIFIED MICROTURBINE PROPERTY.—Section
7 48(c)(2)(D) of such Code is amended by striking “for any
8 period after December 31, 2016” and inserting “the con-
9 struction of which does not begin before January 1,
10 2020”.

11 (d) COMBINED HEAT AND POWER SYSTEM PROP-
12 erty.—Section 48(c)(3)(A)(iv) of such Code is amended
13 by striking “which is placed in service before January 1,
14 2017” and inserting “construction of which begins before
15 January 1, 2020”.

16 (e) QUALIFIED SMALL WIND ENERGY PROPERTY.—
17 Section 48(c)(4)(C) of such Code is amended by striking
18 “for any period after December 31, 2016” and inserting

1 “the construction of which does not begin before January
2 1, 2020”.

3 (f) THERMAL ENERGY PROPERTY.—Section
4 48(a)(3)(A)(vii) of such Code is amended by striking “pe-
5 riods ending” and inserting “property the construction of
6 which begins before January 1, 2020”.

Page 2004, line 1, strike “(b)” and insert “(g)”.

Page 2004, line 23, strike “(c)” and insert “(h)”.

