

DRAFT

107th Congress
1ST Session

H.R. _____

To amend section 45 of the Internal Revenue Code of 1986.

IN THE HOUSE OF REPRESENTATIVES

March _____, 2001

Mr. _____ of _____ introduced the following bill; which was referred to the
Committee on Ways and Means.

A BILL

To amend section 45 of the Internal Revenue Code of 1986 by providing a tax
credit to convert waste to energy.

1 *Be it enacted by the Senate and House of Representatives of the United States of America*
2 *in Congress assembled,*

3
4 **SECTION 1. Expansion of Qualified Energy Resources.**

5
6 (a) IN GENERAL.--Section 45(c)(1) (defining qualified energy resources) is amended by
7 striking "and" at the end of subparagraph (B), by adding "and" at the end of subparagraph (C), and
8 by adding at the end the following:

9 "(D) municipal solid waste."

10
11 **SECTION 2. Qualified Facility**

12
13 (a) IN GENERAL --Section 45(c)(3) is amended by adding at the end the following
14 subparagraph:

15 "(D) Municipal solid waste facility. --In the case of a facility using municipal solid waste,

1 the term "qualified facility" means any addition of a new unit at an existing facility or a new
2 facility to produce electricity, placed in service after the date of enactment of this subparagraph
3 and before July 1, 2011."
4

5 **SECTION 3. Additional Definition**

6
7 (a) IN GENERAL -Section 45(c) is amended by adding at the end the following paragraph:

8 "(5) Municipal Solid Waste. --The term "municipal solid waste" has the same meaning
9 given the term "solid waste" under section 2(27) of the Solid Waste Utilization Act (42 U.S.C.
10 6903). For purposes of this section, municipal solid waste does not include paper destined for
11 recycling.
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